

SPSD/M 

Parameter Guide

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



Statistics
Canada

Statistique
Canada

Canada

Introduction

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

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

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

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

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

Parameter Files

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

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

As distributed, the standard model algorithm uses over 1800 parameters which are provided with default values for 20 alternative variants, or distinct simulations:

1997 actual tax/transfer parameter values, projected database
1998 actual tax/transfer parameter values, projected database
1999 actual tax/transfer parameter values, projected database
2000 actual tax/transfer parameter values, projected database

2001 actual tax/transfer parameter values, projected database
2002 actual tax/transfer parameter values, projected database
2003 actual tax/transfer parameter values, projected database
2004 actual tax/transfer parameter values, projected database
2005 actual tax/transfer parameter values, projected database
2006 actual tax/transfer parameter values, projected database
2007 actual tax/transfer parameter values, 2007 database
2008 actual tax/transfer parameter values, projected database
2009 actual tax/transfer parameter values, projected database
2010 actual tax/transfer parameter values, projected database
2011 actual tax/transfer parameter values, projected database
2012 projected tax/transfer parameter values, projected database
2013 projected tax/transfer parameter values, projected database
2014 projected tax/transfer parameter values, projected database
2015 projected tax/transfer parameter values, projected database
2016 projected tax/transfer parameter values, projected database

Each of these variants is defined by a set of parameter files, as described above. For example, the 1998 variant is specified in the parameter files: `ba98.cpr`, `ba98.mpr` and `ba07_98.apr`.

The database adjustment parameters supplied with the full SPSD/M are based on differences between SPSD per capita base year (2007) figures and per capita national accounts data for available years. This method is also used for projected the value of tax/transfer parameters where necessary.

The following is a list of the parameter files included with the release of SPSD/M version 19.0. These files supersede all parameter files included with the version 18.1 release.

| CONTROL | ADJUSTMENT | TAX/TRANSFER |
|----------|-------------|--------------|
| BA97.CPR | BA07_97.APR | BA97.MPR |
| BA98.CPR | BA07_98.APR | BA98.MPR |
| BA99.CPR | BA07_99.APR | BA99.MPR |
| BA00.CPR | BA07_00.APR | BA00.MPR |
| BA01.CPR | BA07_01.APR | BA01.MPR |
| BA02.CPR | BA07_02.APR | BA02.MPR |
| BA03.CPR | BA07_03.APR | BA03.MPR |
| BA04.CPR | BA07_04.APR | BA04.MPR |
| BA05.CPR | BA07_05.APR | BA05.MPR |
| BA06.CPR | BA07_06.APR | BA06.MPR |
| BA07.CPR | BA07_07.APR | BA07.MPR |
| BA08.CPR | BA07_08.APR | BA08.MPR |
| BA09.CPR | BA07_09.APR | BA09.MPR |
| BA10.CPR | BA07_10.APR | BA10.MPR |
| BA11.CPR | BA07_11.APR | BA11.MPR |
| BA12.CPR | BA07_12.APR | BA12.MPR |
| BA13.CPR | BA07_13.APR | BA13.MPR |
| BA14.CPR | BA07_14.APR | BA14.MPR |
| BA15.CPR | BA07_15.APR | BA15.MPR |
| BA16.CPR | BA07_16.APR | BA16.MPR |

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

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

| | |
|--------|---|
| FLAG | A flag controls whether or not an algorithm (or program or calculation) is performed. With a value of one the algorithm is executed, with a value of zero it is not. Flag parameters always have the word "FLAG" as the last four letters in their name. A flag must take the value 0 or 1. |
| OPTION | An option parameter allows the choice of two or more algorithms (or programs or calculations). Values range from 1 to the number of options allowed. Option parameters always end in "OPT". A valid option value is an integer between 1 and the highest number allowed in the parameter definition. |
| SCALAR | Scalar parameters take a single numeric value with or without a decimal point. |
| STRING | A string parameter is a short single line of text. |
| VECTOR | A vector is a single column of numbers. The first value is the number of values to follow. The program checks that the correct number of values are included. |

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

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

Examining Parameter Values

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

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

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

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

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

Source of Parameter Values

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

1 Parameter by Program

1.1 Model Control Parameters

1.1.1 General Information

| | |
|--------------|---|
| CPRDESCE | English description of SPSM run [string] |
| CPRDESCF | French description of SPSM run [string] |
| CPRVER | SPSD/M Release Version [string] |
| CPRSFIL | Starting Control parameter file [string] |
| LICENSEE | SPSD/M licensee [string] |
| AUTHOR | Name of person doing simulation [string] |
| OUTCPR | Name of control parameter file (out) [string] |
| ALGDESC | Names of standard and alternate algorithms |
| BRKFLAG | Activate interception of `Break' key |
| CLOSEFLAG | Close window on completion |
| UPDATEINT | Interval between screen updates (hhlds) |
| ETAFLAG | Activate fraction completed display |
| ROUNDFLAG | Round disposable and consumable income |
| LOGFLAG | Produce a .log file for this run |
| OUTLOG | Name of log file (out) [string] |
| GLASSEXE | Name of glass box executable |
| CREATEPARMFI | Force writing of parameter files |
| LES | |

1.1.2 SPSD Input Files

| | |
|---------|--|
| INSPD | Name of SPSD file (in) [string] |
| FXVFLAG | Read SHS expenditure vector file |
| INPFV | Name of SHS vector file (in) [string] |
| WGTFLAG | Read weight file |
| INPWT | Name of weight file (in) [string] |
| REFFLAG | Read reference results file |
| INPREF | Name of reference results file (in) [string] |
| REFVARS | Reference results file variables [string] |

1.1.3 Database Adjustment

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

1.1.4 Variant Information

| | |
|------------|---|
| VARALG | Name of variant algorithm [string] |
| VARMETH | Method of creating variant variables |
| VARDESC | Description of variant parameters [string] |
| INPVARMPR | Name of variant tax/transfer parameter file (in) [string] |
| OUTVARMPR | Name of variant tax/transfer parameter file (out) [string] |
| OUTMRSFLAG | Variant results file creation flag |
| OUTVARMRS | Name of variant results file (out) [string] |
| OUTMRSVARS | Variant results file variables [string] |
| OUTMRSFRAC | Variant results file preserves fractional part |

1.1.5 Base Information

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

1.1.6 Subsampling, Random Number Seed

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

1.1.7 Record Selection Facility

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

1.1.8 Marginal Tax Rate Facility

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

1.1.9 Turning Point Facility

| | |
|--------|---|
| TPFLAG | Turning point facility activation flag |
| TPSPEC | Expression identifying individuals to change [string] |
| TPVARS | Variables to modify [string] |
| TPMETH | Method for modifying variables [1=additive, 2=multiplicative] |
| TPLL | Lower limit for modified variables |
| TPUL | Upper limit for modified variables |

1.1.10 User-defined Variables

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

1.1.11 Text Output Facility

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

1.1.12 Reports

| | |
|--------|------------------------------------|
| OUTTBL | Name of report file (out) [string] |
|--------|------------------------------------|

1.1.13 Parameter Reporting

| | |
|----------|---|
| PRDFFLAG | Parameter difference report activation flag |
|----------|---|

1.1.14 Tabular Reporting

1.1.14.1 Built-in Tables

| | |
|---------|--|
| T0FLAG | Canada totals table flag (Dollars) |
| T0AFLAG | Canada totals table flag (Units) |
| T1FLAG | Provincial totals table flag (Dollars) |
| T1AFLAG | Provincial totals table flag (Units) |
| T2FLAG | Income group totals table flag (Dollars) |
| T2AFLAG | Income group totals table flag (Units) |
| T3FLAG | Family type totals table flag (Dollars) |
| T3AFLAG | Family type totals table flag (Units) |
| T4FLAG | LICO ratio group totals table flag (Dollars) |
| T4AFLAG | LICO ratio group totals table flag (Units) |

| | |
|----------|--|
| TABUNIT | Built-in tables family level |
| TABDELTA | Built-in tables winner/loser threshold |
| INCVAR | Variable to use for table 2 [string] |
| INCGP | Income cutpoints for table 2 [array] |
| PVRAT | Family poverty ratio fractions for table 4 [array] |
| LICOOPT | T4 LICO definition 1=BeforeTax 2=AfterTax |

1.1.14.2 User-specified Tabulation Facility

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

1.1.14.3 Distributional Analysis Facility

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

1.2 Database Adjustment Parameters

1.2.1 File Description Parameters

| | |
|----------|---|
| APRDESCE | English description of database adjustment parameter file |
| APRDESCF | French description of database adjustment parameter file |
| APRVER | SPSD/M Release Version [string] |
| APRSFILE | Starting Adjustment parameter file [string] |

1.2.2 Structural Parameters

1.2.2.1 Provincial Mapping

| | |
|---------|-----------------------------|
| PROVMAP | Provincial remapping [prov] |
|---------|-----------------------------|

1.2.2.2 Imputation Method

| | |
|-----------|---------------------------------------|
| IMPUIBOPT | Imputation method, UI [1=none 2=rank] |
|-----------|---------------------------------------|

| | |
|-----------|--|
| IMPSAOPT | Imputation method, SA [1=none 2=rank] |
| IMPCQPOPT | Imputation method, CQP [1=none 2=rank] |

1.2.2.3 SHS Adjustments

| | |
|------------|---|
| CTTXRM | Base year commodity tax removal factor [com x prov] |
| CTCFALC | SHS reporting error adjustment: Alcohol [prov] |
| CTCFTOB | SHS reporting error adjustment: Tobacco [prov] |
| CTCFGAS | SHS reporting error adjustment: Gasoline [prov] |
| CTFAMSNA | SHS->SNA conceptual conversion factor [com] |
| KEEPNEGEXP | Retain negative expenditures in SHS |

1.2.2.4 Classification Variable Parameters

| | |
|---------|------------------------------------|
| EARNMIN | Earnings threshold to be an earner |
|---------|------------------------------------|

1.2.2.5 Low Income Cut-off Parameters

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

1.2.2.6 RRSP Adjustment Parameters

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

1.2.2.7 Education Adjustment Parameters

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

1.2.3 Database Adjustment Factors

1.2.3.1 EI Growth Parameters

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

1.2.3.2 Income, Expenditure and Deduction Items

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

1.2.3.2.1 Market Income

| | |
|----------|---|
| GFIEMP | Growth Factor: Employment income [province,sex] |
| IEMPADJ | Adjustment Factor: Employment income [employment income breaks,province] |
| IEMPBRK | Adjustment Factor: Income breaks for income adjustment[employment income breaks] |
| GFISE | Growth Factor: Self-employment income |
| GFICAPG | Growth Factor: Capital gains (actual) (127 * 1.5) |
| GFIDIV | Growth Factor: Dividend income (actual) (120 / 1.5) |
| GFIDIVE | Growth Factor: Dividend income (actual - eligible) |
| GFIDIVIE | Growth Factor: Dividend income (actual - other than eligible) |
| GFILOSS | Growth Factor: Business investment losses (217) |
| GFIPENS | Growth Factor: Pension income (115) |
| GFIALIMG | Growth Factor: Gross Alimony Income |
| GFIALIMO | Growth Factor: Alimony Income |
| GFITRRSP | Growth Factor: Taxable RRSP withdrawals |
| GFITOTH | Growth Factor: Other non-government income (taxable) |

1.2.3.2.2 Government Income

| | |
|----------|---|
| GFISA | Growth Factor: Social assistance income |
| GFSAPRED | Growth Factor: Predicted benefits from Social Assistance |
| GFUIPRED | Growth Factor: Predicted benefits from UI |
| GFIWORKC | Growth Factor: Worker's compensation |
| GFIQPIP | Growth Factor: Original QPIP |
| GFQPERN | Growth Factor: Weekly earnings to qualify for QPIP |
| GFCPPL65 | Growth Factor: CPP for age < 65 |
| GFCPP65 | Growth Factor: CPP for age 65 |
| GFCPP66 | Growth Factor: CPP for age 66 |
| GFCPP67 | Growth Factor: CPP for age 67 |
| GFCPP68 | Growth Factor: CPP for age 68 |
| GFCPP69 | Growth Factor: CPP for age 69 |
| GFCPP70 | Growth Factor: CPP for age 70 |
| GFCPP71 | Growth Factor: CPP for age 71 |
| GFCPP72 | Growth Factor: CPP for age 72 |
| GFCPP73 | Growth Factor: CPP for age 73 |
| GFCPP74 | Growth Factor: CPP for age 74 |

| | |
|------------------|--|
| GFCPP75 | Growth Factor: CPP for age 75 |
| GFCPPG75 | Growth Factor: CPP for age > 75 |
| 1.2.3.2.3 | Deductions |
| GFADDED | Growth Factor: Additional deductions from net income (256) |
| GFALEXP | Growth Factor: Other allowable employment expenses (229) |
| GFCAPGEX | Growth Factor: Capital gains exemptions (254) |
| GFCARRY | Growth Factor: Carrying charges (221) |
| GFC CET | Growth Factor: Child care expenses associated with child |
| GFC CETT | Growth Factor: Child care expenses (Limit A, Form T778) |
| GFCGTC | Growth Factor: Caregivers tax credit (315) |
| GFCHARIT | Growth Factor: Charitable donations (340) |
| GFCLERGY | Growth Factor: Clergy residential deduction |
| GFCLOSS | Growth Factor: Allowable other years capital loss (253) |
| GFDALIMO | Growth Factor: Alimony paid (220) |
| GFDISOTH | Growth Factor: Disability amount for dependants (318) |
| GFDISSLF | Growth Factor: Disability amount for self (316) |
| GFDUES | Growth Factor: Union and professional dues (212) |
| GFEMPLO | Growth Factor: Employee home relocation loan dedn (248) |
| GFEXPLOR | Growth Factor: Exploration and development expenses (224) |
| GFFITEXP | Growth Factor: Fitness Expenses for children |
| GFFORINC | Growth Factor: Net foreign income (508) |
| GFFORTX | Growth Factor: Foreign tax paid (507) |
| GFGIFTS | Growth Factor: Gifts to Canada/provinces/culture (342) |
| GFGSTREB | Growth Factor: GST rebate (457) |
| GFHOMSTU | Growth Factor: College residence/resident homeowner assistance (558) |
| GFIINVND | Growth Factor: Investment income (excluding dividend) |
| GFINTSTU | Growth Factor: Interest paid on student loans (319) |
| GFMEDGRO | Growth Factor: Medical expenses, gross (330) |
| GFMINCAR | Growth Factor: Minimum tax carryover (504) |
| GFMOVEXP | Growth Factor: Imputed moving expenses (219) |
| GFMSCHPD | Growth Factor: Manitoba school taxes paid |
| GFNCLOS | Growth Factor: Allowable other years non-capital loss (252) |

| | |
|------------------|--|
| GFNORTH | Growth Factor: Northern deductions (255) |
| GFOTHDED | Growth Factor: Other deductions from total income (232) |
| GFOTHPE | Growth Factor: Other dependant exemptions (305) |
| GFPARTLO | Growth Factor: Limited partnership losses (251) |
| GFPOLCON | Growth Factor: Federal political contributions (409) |
| GFPROPTX | Growth Factor: Net property taxes paid (556) |
| GFPRVPOL | Growth Factor: Provincial political contributions (565) |
| GFRENTPD | Growth Factor: Total rental payments (555) |
| GFRPP | Growth Factor: Registered pension plan contributions (207) |
| GFRRSP | Growth Factor: RRSP contributions (208) |
| GFSPRECPR | Growth Factor: Children's Sport & Recrn Expense(Prov) |
| GFSTKDED | Growth Factor: Stock option deduction (249) |
| GFTRANSIT | Growth Factor: Public Transit |
| GFTUITN | Growth Factor: Tuition fees (320) |
| 1.2.3.2.4 | Tax Credits |
| GFITC | Growth Factor: Federal investment tax credits (412) |
| GFLABTXG | Growth Factor: Labour funds tax credit (414) |
| GFPRVFTC | Growth Factor: Provincial foreign tax credit (Form T2036) |
| 1.2.3.2.5 | Family Expenditure Items |
| GFALIMO | Adjustment Factor: Alimony and child support |
| GFANNCON | Adjustment Factor: Annuity contracts and transfers to RRIFs |
| GFFMX | Adjustment Factor: consumer expenditure categories [commodity] |
| GFHOMEXP | Adjustment Factor: Expenses associated with princ residence |
| GFREPR | Adjustment Factor: Repairs paid |
| GFRECOM | Adjustment Factor: Real estate commissions |
| GFIPAC | Adjustment Factor: Life insurance premiums and annuity contributions |
| GFGVPEN | Adjustment Factor: Government pension plan contributions |
| GFPVPEN | Adjustment Factor: Private pension plan contributions |
| GFCQP | Adjustment Factor: CPP/QPP contributions |
| GFUIC | Adjustment Factor: UI contributions |
| GFINTAX | Adjustment Factor: Income taxes |
| GFPRTAX | Adjustment Factor: Property tax |

| | |
|------------------|--|
| GFTPTAX | Adjustment Factor: Transfer of property taxes |
| GFRFEES | Adjustment Factor: Registration and license fees |
| GFNES | Adjustment Factor: Not elsewhere stated |
| GFNCALP | Adjustment Factor: Positive change in assets and liabilities |
| GFNCALN | Adjustment Factor: Negative change in assets and liabilities |
| GFRRSPT | Adjustment Factor: Total RRSP contributions (SHS) |
| GFFABDP | Adjustment Factor: Positive account balancing difference |
| GFFABDN | Adjustment Factor: Negative account balancing difference |
| GFFOMR | Adjustment Factor: Other money receipts |
| GFSELPRC | Adjustment Factor: Selling price of home |
| GFPURPRC | Adjustment Factor: Purchase price of home |
| GFGSTIDX | Adjustment Factor: GST on housing index [province][tenure] |
| GFHRTCPR | Adjustment Factor: Home Renovation Tax Credit eligible expenses on principal residence |
| GFHRTCVM | Adjustment Factor: Home Renovation Tax Credit eligible expenses on vacation homes |
| EXPADJ | Adjustment Factor: All expenditure adjustment |
| 1.2.3.2.6 | Employment Income Adjustment |
| IEMPADJ | Adjustment Factor: Employment income [employment income breaks,province] |
| IEMPBRK | Adjustment Factor: Income breaks for income adjustment[employment income breaks] |

1.3 Government Transfers and Personal Income Taxes

1.3.1 Parameter File Description

| | |
|------------|--|
| MPRDESCE | English description of tax/transfer parameter file |
| MPRDESCF | French description of tax/transfer parameter file |
| MPRVER | SPSD/M Release Version |
| MPRSFILE | Starting tax/transfer parameter file |
| TARGETYEAR | Year of analysis |

1.3.2 Database Variable Activation

A number of deductions and tax credits are imputed from the Greenbook. Only those deductions and tax credits included on the tax forms for the year of the database can be imputed. These parameters are used to ‘turn off’ certain programs in years for which they do

not apply. Even when these parameters are set to zero, the variables to which they apply will contain values but those values will not affect consumable income.

GSTREBFLAG Database variable(gstreb) activation flag

1.3.3 Government Transfers

1.3.3.1 Employment Insurance

UIFLAG EI Activation flag
UIERNMAX Maximum insurable earnings
UIEIMTYPFLG Flag to model main benefit type

1.3.3.1.1 EI contributions

UIERNMAX Maximum insurable earnings
UIPF EI contribution rate on earnings
UIEIREF EI contribution refund cut-in
QUIPF Quebec EI contribution rate

1.3.3.1.2 Minimum Hours or Earnings to Qualify

UIREGHRMIN Min. hours to qualify for reg. benefits [unempl. rate]

UIMATHRMIN Minimum hours to qualify for maternity benefits
UISICHRMIN Minimum hours to qualify for sickness benefits
UIFSHERMIN Min. earnings to qualify for fish. benefits [unempl. rate]

UIEINEREF LG Flag to check for hours for new entrants and re-entrants

UINEREHRMIN Minimum hours to qualify for new entrant or re-entrant

1.3.3.1.3 Training and Other types of benefits

UITRNWKFC T EI training benefit weeks adjustment factor
UITRNBNFC T EI training benefit per week adjustment factor
UIOTHWKFC T EI other benefits weeks adjustment factor
UIOTHBNFC T EI other benefits per week adjustment factor

1.3.3.1.4 Family Supplement

UIEIFSFLG UI EI calculate family supplement flag
UIEIFSOPT UI EI calculate family supplement option
UIEIFSRR UI EI family supplement reduction rate
UIEIFSRL UI EI family supplement reduction level
UIEIFIFLG EI intensity rule exemption for family supplement receivers

UIEIMFSP EI Maximum family supplement percent of earnings

UIEIFS1 Max fam supplement 1 child
UIEIFS2 Max fam supplement 2 children
UIEIFS3 Max fam supplement 3+ children
UIEIFSTOPUP Max fam supplement top up for more than 3 kids
UIEIFSYNG Max fam supplement top up for young children

1.3.3.1.5 Minimum Divisor

UIEIDIVFLG EI minimum divisor flag
UIEIDIV EI minimum divisor [uer][divisor]

1.3.3.1.6 Benefit Duration

UIMAXMATWKS Maximum number of weeks - maternity
UIMAXSICWKS Maximum number of weeks - sickness
UIMAXFSHWKS Maximum number of weeks - fishing
UIMAXPARWKS Maximum number of weeks - parental
UIMAXDUR Maximum duration of an EI claim
UIEWK Entitlement (weeks) [wkwrk, uer]
UIWAITWKS Minimum waiting period all claims
UIBEHAVOPT EI behavioural response option for benefit duration

UIBEHAVREGFLG Apply behavioural option only to regular benefits
UIEXTWKS Additional weeks for any type of benefit - behavioural response
UIEXTMATWKS Additional weeks for maternity - behavioural response
UIREGWKFACT EI regular benefit weeks adjustment factor
UITRNWKFACT EI training benefit weeks adjustment factor
UIOTHWKFACT EI other benefits weeks adjustment factor

1.3.3.1.7 Benefit Rates

UIEIRATE Benefit rate under EI reform [Past Wks ben][Rate]
UIEIYRS Number of years of previous EI benefits calculated

1.3.3.1.8 Option Activation

UIENTFLAG Basic entrance requirements flag
UIBASFLAG Basic phase calculation flag
UIEFFFLAG Observed effective weekly benefit rate flag

1.3.3.1.9 Repayment (through tax system)

UIBAF EI benefit recovery base amount factor
UIBRA UI repayment base amount (UI and EI)
UIBAFNRI EI benefit recovery base amount factor for non-repeaters

UIEIRPRI EI benefit clawback rate
UIEIBRPI Maximum clawback under EI reform [Past Wks ben][Rate]

UIEINRT EI Non repeater level for higher clawback turndown

UIEIREPOPT EI Benefit repayment option (1=repeaters have higher rate,2=one rate)

UIBAFNRI EI benefit recovery base amount factor for non-repeaters

| | |
|-------------------|---|
| UIBRANR | EI repayment base amount for non-repeaters (EI only) |
| 1.3.3.1.10 | EI Growth Parameters (APR parameters) |
| UIBASEYRMAX | Maximum insurable earnings for base year |
| UITARGYRMAX | Maximum insurable earnings for target year |
| PURB | Base year unemployment rate [prov] |
| PURC | Current year unemployment rate [prov] |
| PURR | Ratio current:base unemployment rate [prov] |
| 1.3.3.1.11 | EI calibration |
| UITARGET | EI target for the number of cases |
| UIEITKP | EI takeup rate [index] : index based on prov, sex, age, weeks |
| 1.3.3.1.12 | Parameters only used for Employment Insurance |
| UIBAFNR | EI benefit recovery base amount factor for non-repeaters |
| UIBRANR | EI repayment base amount for non-repeaters (EI only) |
| UIEIBRP | Maximum clawback under EI reform [Past Wks ben][Rate] |
| UIEIDIV | EI minimum divisor [uer][divisor] |
| UIEIFIFLG | EI intensity rule exemption for family supplement receivers |
| UIEIFSFLG | UI EI calculate family supplement flag |
| UIEIFSRL | UI EI family supplement reduction level |
| UIEIFSRR | UI EI family supplement reduction rate |
| UIEIMFSP | EI Maximum family supplement percent of earnings |
| UIEINRT | EI Non repeater level for higher clawback turndown |
| UIEIRATE | Benefit rate under EI reform [Past Wks ben][Rate] |
| UIEIREF | EI contribution refund cut-in |
| UIEIREPOPT | EI Benefit repayment option (1=repeaters have higher rate,2=one rate) |
| UIEIRPR | EI benefit clawback rate |
| UIEITYRS | Number of years of previous EI benefits calculated |
| UIMATHRMIN | Minimum hours to qualify for maternity benefits |
| UIREGHRMIN | Min. hours to qualify for reg. benefits [unempl. rate] |
| UISICHRMIN | Minimum hours to qualify for sickness benefits |
| UIFSHERMIN | Min. earnings to qualify for fish. benefits [unempl. rate] |
| UINEREHRMIN | Minimum hours to qualify for new entrant or re-entrant |
| UIEINEREFLG | Flag to check for hours for new entrants and re- |

| | |
|-------------------|--|
| | entrants |
| UIEIDIVFLG | EI minimum divisor flag |
| 1.3.3.1.13 | Quebec Parental Insurance Plan |
| QPIPFLAG | Quebec parental insurance plan activation flag |
| QPIPMODELFLG | Quebec parental insurance plan model flag |
| QPIPSMTW | Quebec parental insurance plan maximum maternity weeks - special plan |
| QPIPSPRW | Quebec parental insurance plan maximum parental weeks - special plan |
| QPIPSPTW | Quebec parental insurance plan maximum paternity weeks - special plan |
| QPIPSMTR | Quebec parental insurance plan maternity benefit rate - special plan |
| QPIPSPRR | Quebec parental insurance plan parental benefit rate - special plan |
| QPIPSPTR | Quebec parental insurance plan paternity benefit rate - special plan |
| QPIPBMTW | Quebec parental insurance plan maximum maternity weeks - basic plan |
| QPIPBPRW1 | Quebec parental insurance plan maximum parental initial weeks - basic plan |
| QPIPBPRW2 | Quebec parental insurance plan maximum parental additional weeks - basic plan |
| QPIPBPTW | Quebec parental insurance plan maximum paternity weeks - basic plan |
| QPIPBMTR | Quebec parental insurance plan maternity weeks benefit rate - basic plan |
| QPIBP RR1 | Quebec parental insurance plan parental initial weeks benefit rate - basic plan |
| QPIBP RR2 | Quebec parental insurance plan parental additional weeks benefit rate - basic plan |
| QPIBPTR | Quebec parental insurance plan paternity benefit rate - basic plan |
| QPIPEMAX | Quebec parental insurance plan maximum insurable earnings |
| QPIPEMIN | Quebec parental insurance plan minimum insurable earnings |
| QUIPF | Quebec EI contribution rate |
| QPIPF | Quebec parental insurance plan contribution rate for paid workers |
| QPIPFSE | Quebec parental insurance plan contribution rate for self-employed |
| QPIPSBN | Quebec parental insurance plan low income supplement table [net income, weekly benefit] |
| QPIPSFR | Quebec parental insurance plan supplement fraction of weekly earnings |

1.3.3.2 Family Allowance

| | |
|-------------------------|---|
| FAFLAG | Family allowance flag |
| 1.3.3.2.1 Quebec | |
| QFATCOPT | Quebec Family Allowance Tax Credit Option |
| QFPSL | Quebec provincial family allowance [parity,\$] |
| QNBFA | Quebec newborn family allowance [parity,age] |
| QNBFAFLAG | Quebec newborn family allowance flag |
| QNBFRFLAG | Quebec newborn family random increase of child rank |
| QNBPOFLAG | Quebec newborn family allowance phase out flag |
| QNBPOPYR | Quebec newborn family allowance phase-out year proportion |
| QNBPOYR | Quebec newborn family allowance phase out year |

1.3.3.3 Old Age Security (OAS)

| | |
|---|--|
| OASFLAG | Old age security flag |
| BOAS | Basic OAS |
| 1.3.3.3.1 Repayment (through tax system) | |
| OASTD | OAS turndown income |
| OASRR | OAS reduction rate |
| NETOASFLG | Net the clawback from Old Age Security |

1.3.3.4 Guaranteed Income Supplement

| | |
|-----------------------------------|--|
| GISFLAG | Federal GIS/SPA/ESPA flag |
| GISOASFLAG | 1984 GIS top-up to OAS residence shortfall flag |
| 1.3.3.4.1 Supplement Rates | |
| BGISS | Basic GIS - single |
| BGISM | Basic GIS - married |
| BESPA | Basic GIS portion of extended SPA |
| PYINC | Deflator to calculate previous year income |
| GISRLS | Basic GIS reduction level: single pensioners |
| GISRLM | Basic GIS reduction level: married pensioners |
| SPARL | SPA reduction point: one married/ widowed |
| GISRRS | Basic GIS reduction rate: single pensioners |
| GISRRM | Basic GIS reduction rate: married pensioners |
| GISBE1 | Breakeven for GIS one pensioner couple |
| GISBE2 | Breakeven for GIS/SPA couple |
| SPAOASRR | OAS portion of SPA taxback rate |
| SPAXO | Benefit Cross-over GIS/SPA vs GIS one pensioner couple |
| GISEMPEXP | GIS employment income exemption - percentage of earnings |
| GISEMPEXM | GIS employment income exemption - maximum |
| GISTOPFLG | GIS Top Up Activation Flag |
| GISTOPSNG | GIS Top Up Maximum amount per single |

| | |
|-----------|---|
| | pensioners |
| GISTOPMAR | GIS Top Up Maximum amount per married pensioners |
| GISTOPSIN | GIS Top Up Income Turndown for single pensioners |
| GISTOPMIN | GIS Top Up Income Turndown for married pensioners |
| GISTOPSRR | GIS Top Up Reduction Rate for single pensioners |
| GISTOPMRR | GIS Top Up Reduction Rate for married pensioners |
| GISTOPPI | GIS Top Up Phase in rate |

1.3.3.4.2 Take-up Rates

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

1.3.3.5 Provincial Elderly Programs

| | |
|----------|----------------------------|
| GISTFLAG | Provincial GIS top-up flag |
|----------|----------------------------|

1.3.3.5.1 Newfoundland

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

1.3.3.5.2 New Brunswick

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

1.3.3.5.3 Ontario

| | |
|------|--|
| ONTS | Ontario GIS supplement: single pensioners |
| ONTC | Ontario GIS supplement: married pensioners |

1.3.3.5.4 Manitoba

| | |
|----------|---|
| MFFPSBEN | Manitoba GIS supplement: maximum benefit for senior component |
| MFFPSRR | Manitoba GIS supplement: reduction rate for |

| | |
|-----------|---|
| | senior component |
| MFFPJ BEN | Manitoba GIS supplement: maximum benefit for junior component |
| MFFPJ RR | Manitoba GIS supplement: reduction rate for junior component |
| MFFPJ TD | Manitoba GIS supplement: turndown for junior component |
| MFFSAFLAG | Manitoba GIS supplement: flag that only people without SA can apply |

1.3.3.5.5 Saskatchewan

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

1.3.3.5.6 Alberta

| | |
|-----------|---|
| ASBFLAG | Alberta seniors benefit activation flag |
| ASBBASIC | Alberta seniors benefit annual basic benefit |
| ASBSS | Alberta seniors benefit senior spouse supplement |
| ASBNSS | Alberta seniors benefit non-senior spouse supplement |
| ASBRENT | Alberta seniors benefit renter supplement |
| ASBNOAS | Alberta seniors benefit reduction if no OAS [senior type] |
| ASBEMPOPT | Alberta seniors benefit employment income option [1=ASBEMP,2=ASBEMPDD] |
| ASBEMP | Alberta seniors benefit employment inclusion rate |
| ASBEMPDD | Alberta seniors benefit employment income maximum deduction |
| ASBRR | Alberta seniors benefit reduction rate [senior type] |
| ASBSSOPT | Alberta seniors benefit 1 senior couple option [1=model separately,2=model as senior couples] |
| ASBSAB | Alberta seniors benefit supplemental accommodation benefit |
| ASBSABRR | Alberta seniors benefit supplemental |

accommodation reduction rate

1.3.3.5.6.1 Alberta Seniors Benefit for the calendar year

| | |
|------------|--|
| ASBCYFLG | Alberta seniors benefit calendar year calculation flag |
| ASBBASICP | Alberta seniors benefit annual basic benefit for 1st half of year |
| ASBSSP | Alberta seniors benefit senior spouse supplement for 1st half of year |
| ASBNSSP | Alberta seniors benefit non-senior spouse supplement for 1st half of year |
| ASBRENTP | Alberta seniors benefit renter supplement for 1st half of year |
| ASBNOASP | Alberta seniors benefit reduction if no OAS for 1st half of year [senior type] |
| ASBEMPOPTP | Alberta seniors benefit employment income option for 1st half of year [1=ASBEMPP,2=ASBEMPDDP] |
| ASBEMPP | Alberta seniors benefit employment inclusion rate for 1st half of year |
| ASBEMPDDP | Alberta seniors benefit employment income maximum deduction for 1st half of year |
| ASBRRP | Alberta seniors benefit reduction rate for 1st half of year [senior type] |
| ASBBOASP | Alberta seniors benefit Basic OAS from previous year |
| ASBSSOPTP | Alberta seniors benefit 1 senior couple option for 1st half of year |
| ASBSABP | Alberta seniors benefit supplemental accommodation benefit for 1st half of year |
| ASBSABRRP | Alberta seniors benefit supplemental accommodation reduction rate for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.5.7 British Columbia

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

1.3.3.6 Federal Sales Tax Credit

| | |
|---------|---|
| FSTCF | Federal sales tax credit amount for filer |
| FSTCS | Federal sales tax credit amount for spouse |
| FSTCC | Federal sales tax credit amount for dependant |
| FSTCL | Federal sales tax credit reduction level |
| FSTCR | Federal sales tax credit reduction rate |
| GSTFLAG | GST credit activation flag |
| GSTAC | GST additional credit amount |

| | |
|------------------|--|
| GSTAR | GST additional credit rate of net income |
| GSTAXM | GST additional credit exemption |
| GSTASPFLAG | Maximum GST additional credit for single parents flag |
| GSTCTUNC | GST credit take up by number of children |
| 1.3.3.6.1 | Federal Sales Tax Credit calculation for the calendar year |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| FSTCFP | Federal sales tax credit amount for filer for 1st half of year |
| FSTCSP | Federal sales tax credit amount for spouse for 1st half of year |
| FSTCCP | Federal sales tax credit amount for dependant for 1st half of year |
| FSTCLP | Federal sales tax credit reduction level for 1st half of year |
| FSTCRP | Federal sales tax credit reduction rate for 1st half of year |
| GSTACP | GST additional credit amount for 1st half of year |
| GSTARP | GST additional credit rate of net income for 1st half of year |
| GSTAXMP | GST additional credit exemption for 1st half of year |
| GSTASPFLAGP | Maximum GST additional credit for single parents flag for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.7 Federal Child Tax Benefit

| | |
|---------|--|
| FCBFLAG | Federal Child Tax Benefit activation flag |
| FCBBAS | Basic child benefit (per child) |
| FCBYNG | Supplement for children under age 7 |
| FCBUCCB | Flag for Supplement for children age 6 |
| FCBYNGR | Child care expense reduction rate |
| FCBLRG | Supplement for 3rd and subsequent kids |
| FCBTD | Federal child benefits family income turndown |
| FCBRR | Multi-children family income reduction rate |
| FCBRRS | Single-child family income reduction rate |
| FCBESR | Child benefits earned income supplement rate |
| FCBERR | Child benefits earning supplement reduction rate |
| FCBEIS | Child benefits earned income supplement |
| FCBECI | Child benefits earning supplement cut-in level |
| FCBETD | WIS/NCBS turndown level |
| FCBEIE | Flag for WIS dependent on number of children |
| FCBEMX | Earnings where WIS phase-in is at maximum |
| FCBEIS1 | WIS/NCBS for first child |
| FCBEIS2 | WIS/NCBS for second child |
| FCBEIS3 | WIS/NCBS for each additional child |

| | |
|------------------|---|
| FCBERR1 | WIS/NCBS reduction rate for families with 1 child |
| FCBERR2 | WIS/NCBS reduction rate for families with 2 children |
| FCBERR3 | WIS/NCBS reduction rate for families with 3+ children |
| FCBPI | Federal Child Tax Benefit phase-in rate |
| ACBC1 | Alberta Child benefit per child aged 0 - 6 |
| ACBC2 | Alberta Child benefit per child aged 7 - 11 |
| ACBC3 | Alberta Child benefit per child aged 12- 15 |
| ACBC4 | Alberta Child benefit per child aged 16- 17 |
| QCBCFLG | Quebec Child benefit flag for Quebec calculation methodology |
| QCBC1 | Quebec Child benefit for 1st child |
| QCBC2 | Quebec Child benefit for 2nd child |
| QCBC3 | Quebec Child benefit for 3rd child |
| QCBCS | Quebec Child benefit supplement child aged 12- 17 |
| CTCINC | Family income scaling factor |
| PYINC | Deflator to calculate previous year income |
| 1.3.3.7.1 | Federal Child Tax Benefit calculation for the calendar year |
| FCBENCAL | Calculate child benefits for calendar year flag |
| FCBBASP | Basic child benefit (per child) for 1st half of year |
| FCBYNGP | Supplement for children under age 7 for 1st half of year |
| FCBUCCBP | Flag for Supplement for children age 6 for 1st half of year |
| FCBYNGRP | Child care expense reduction rate for 1st half of year |
| FCBLRGP | Supplement for 3rd and subsequent kids for 1st half of year |
| FCBTDP | Federal child benefits family income turndown for 1st half of year |
| FCBRRP | Multi-children family income reduction rate for 1st half of year |
| FCBRRSP | Single-child family income reduction rate for 1st half of year |
| FCBESRP | Child benefits earned income supplement rate for 1st half of year |
| FCBERRP | Child benefits earning supplement reduction rate for 1st half of year |
| FCBEISP | Child benefits earned income supplement for 1st half of year |
| FCBECIP | Child benefits earning supplement cut-in level for 1st half of year |
| FCBETDP | WIS/NCBS turndown level for 1st half of year |

| | |
|----------|---|
| FCBEIEP | Flag for WIS dependent on number of children for 1st half of year |
| FCBEMXP | Earnings where WIS phase-in is at maximum for 1st half of year |
| FCBEIS1P | WIS/NCBS for first child for 1st half of year |
| FCBEIS2P | WIS/NCBS for second child for 1st half of year |
| FCBEIS3P | WIS/NCBS for each additional child for 1st half of year |
| FCBERR1P | WIS/NCBS reduction rate for families with 1 child for 1st half of year |
| FCBERR2P | WIS/NCBS reduction rate for families with 2 children for 1st half of year |
| FCBERR3P | WIS/NCBS reduction rate for families with 3+ children for 1st half of year |
| FCBPIP | Federal Child Tax Benefit phase-in rate for 2nd half of year |
| ACBC1P | Alberta Child benefit per child aged 0 - 6 for 1st half of year |
| ACBC2P | Alberta Child benefit per child aged 7 - 11 for 1st half of year |
| ACBC3P | Alberta Child benefit per child aged 12- 15 for 1st half of year |
| ACBC4P | Alberta Child benefit per child aged 16- 17 for 1st half of year |
| QCBCFLGP | Quebec Child benefit flag for Quebec calculation methodology for 1st half of year |
| QCBC1P | Quebec Child benefit for 1st child for 1st half of year |
| QCBC2P | Quebec Child benefit for 2nd child for 1st half of year |
| QCBC3P | Quebec Child benefit for 3rd child for 1st half of year |
| QCBCSP | Quebec Child benefit supplement child aged 12- 17 for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.8 Federal Universal Child Care Benefit

| | |
|-----------|--|
| UCCBFLAG | Universal child care benefit activation flag |
| UCCBAMT | Universal child care benefit amount for each child < 6 |
| UCCBSPFLG | Universal child care benefit single parent transfer to dependent activation flag |

1.3.3.9 Provincial Children Programs

1.3.3.9.1 Newfoundland

| | |
|-------|--|
| NPFGB | Newfoundland Progressive Family Growth Benefit |
|-------|--|

| | |
|----------|--|
| NPSB | Newfoundland Parental Support Benefit |
| NPFGBTU | Newfoundland Progressive Family Growth Benefit Take Up |
| NCBFLG | Newfoundland child benefit activation flag |
| NCB1 | Nfld. child benefit for first child |
| NCB2 | Nfld. child benefit for second child |
| NCB3 | Nfld. child benefit for third child |
| NCB4 | Nfld. child benefit for 4th and subsequent child |
| NCBTD | Nfld. child benefit family income turndown |
| NCBPO | Nfld. child benefit family income phase out |
| NMBNS | Nfld. Mother-Baby Nutrition Supplement |
| NMBNSEXT | Nfld. Mother-Baby Nutrition Supplement newborn extra benefit |

1.3.3.9.1.1 Newfoundland Child Benefit for the calendar year

| | |
|-----------|---|
| FCBENCAL | Calculate child benefits for calendar year flag |
| NCB1P | Nfld. child benefit for first child for 1st half of year |
| NCB2P | Nfld. child benefit for second child for 1st half of year |
| NCB3P | Nfld. child benefit for third child for 1st half of year |
| NCB4P | Nfld. child benefit for 4th and subsequent child for 1st half of year |
| NCBTDP | Nfld. child benefit family income turndown for 1st half of year |
| NCBPOP | Nfld. child benefit family income phase out for 1st half of year |
| NMBNSP | Nfld. Mother-Baby Nutrition Supplement for 1st half of year |
| NMBNSEXTP | Nfld. Mother-Baby Nutrition Supplement newborn extra benefit for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.9.2 New Brunswick

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

| | |
|--------------------|--|
| | level |
| NBCBPI | NB Child benefits phase-in rate |
| <u>1.3.3.9.2.1</u> | <u>New Brunswick Child Benefit for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |
| NBCBBASP | NB Basic child benefit (per child) for 1st half of year |
| NBCBTDP | NB child benefits family income turndown for 1st half of year |
| NBCBRRP | NB Multi-children family income reduction rate for 1st half of year |
| NBCBRRSP | NB Single-child family income reduction rate for 1st half of year |
| NBCBESRP | NB Child benefits earned income supplement rate for 1st half of year |
| NBCBERRP | NB Child benefits earning supplement reduction rate for 1st half of year |
| NBCBEISP | NB Child benefits earned income supplement for 1st half of year |
| NBCBECIP | NB Child benefits earning supplement cut-in level for 1st half of year |
| NBCBETDP | NB Child benefits earning supplement turndown level for 1st half of year |
| NBCBPI1P | NB Child benefits phase-in rate for 1st half of year |
| NBCBPI2P | NB Child benefits phase-in rate for 2nd half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.3.9.3 | Nova Scotia |
| VCBFLG | NS child benefit activation flag |
| VCBTD | NS child benefit turndown |
| VCBBAS1 | NS child benefit for first child |
| VCBBAS2 | NS child benefit for second child |
| VCBBAS3 | NS child benefit for third or additional child |
| VCBPO | NS child benefit family income phase out |
| <u>1.3.3.9.3.1</u> | <u>Nova Scotia Child Benefit for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |
| VCBTDP | NS child benefit turndown for 1st half of year |
| VCBBAS1P | NS child benefit for first child for 1st half of year |
| VCBBAS2P | NS child benefit for second child for 1st half of year |
| VCBBAS3P | NS child benefit for third or additional child for 1st half of year |
| VCBPOP | NS child benefit family income phase out for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.3.9.4 | Quebec Child Assistance refundable tax credit |

| | |
|--------------------|---|
| QCAFLAG | Quebec Child Assistance refundable tax credit flag |
| QCATDC | Quebec Child Assistance Income Turndown for couples |
| QCATDS | Quebec Child Assistance Income Turndown for single parents |
| QCAMAX | Quebec Child Assistance Maximum [number of children] |
| QCAMIN | Quebec Child Assistance Minimum [number of children] |
| QCASPMAX | Quebec Child Assistance Maximum Single Parent additional credit |
| QCASPMIN | Quebec Child Assistance Minimum Single Parent additional credit |
| QCARR | Quebec Child Assistance Reduction Rate |
| 1.3.3.9.5 | Ontario Child Benefit |
| OCBFLAG | Ontario Child Benefit activation flag |
| OCBAMT | Ontario Child Benefit amount per child |
| OCBTD | Ontario Child Benefit family income turndown |
| OCBRR | Ontario Child Benefit reduction rate |
| OCBMIN | Ontario Child Benefit minimum benefit |
| <u>1.3.3.9.5.1</u> | <u>Ontario Child Benefit for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |
| OCBAMTP | Ontario Child Benefit amount per child for 1st half of year |
| OCBTDP | Ontario Child Benefit family income turndown for 1st half of year |
| OCBRRP | Ontario Child Benefit reduction rate for 1st half of year |
| OCBPIP | Ontario Child Benefit flag for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.3.9.6 | Ontario Child Care Supplement for Working Families |
| OCCEAFLG | Ont. Child Care Expense Credit activation flag |
| OCCEAPCT | Ont. Child Care Expense Credit qualifying percentage |
| OCCEAYNG | Ont. Child Care Expense Credit allowance per child |
| OCCEATD | Ont. Child Care Expense Credit family income turndown |
| OCCEARR | Ont. Child Care Expense Credit benefit reduction rate |
| OCWISFLG | Ont. Child Care Working Income Supplement activation flag |
| OCWISTD | Ont. Child Care Working Income Supplement minimum earnings |
| OCWISRR | Ont. Child Care Working Income Supplement |

| | |
|--------------------|---|
| | Rate [children][rr] |
| OCWISSP | Ont. Child Care Working Income Supplement maximum benefit for single parents |
| OCWISMIN | Ont. Child Care Working Income Supplement minimum benefit |
| OCCSEXT | Ont. Child Care Supplement One-time payment of extra benefit |
| OCCSOCB | Ont. Child Care Supplement reduced by Ontario Child Benefit flag |
| OCCSPOYR | Ont. Child Care Working Income Supplement phase out year |
| OCCSPOPYR | Ont. Child Care Supplement phase out year proportion born pre July |
| <u>1.3.3.9.6.1</u> | <u>Ontario Child Care Supplement for Working Families for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |
| OCCEAPCTP | Ont. Child Care Expense Credit qualifying percentage for 1st half of year |
| OCCEAYNGP | Ont. Child Care Expense Credit allowance per child for 1st half of year |
| OCCEATDP | Ont. Child Care Expense Credit family income turndown for 1st half of year |
| OCCEARRP | Ont. Child Care Expense Credit benefit reduction rate for 1st half of year |
| OCWISFLGP | Ont. Child Care Working Income Supplement activation flag for 1st half of year |
| OCWISTDP | Ont. Child Care Working Income Supplement minimum earnings for 1st half of year |
| OCWISRRP | Ont. Child Care Working Income Supplement Rate [children][rr] for 1st half of year |
| OCWISSPP | Ont. Child Care Working Income Supplement maximum benefit for single parents for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.3.9.7 | Manitoba Child Benefit |
| MCBFLAG | Manitoba child benefit activation flag |
| MCBAMT | Manitoba child benefit amount per child |
| MCBTD | Manitoba child benefit turndown |
| MCBRR1 | Manitoba Child benefit reduction rate for 1 child |
| MCBRR2 | Manitoba Child benefit reduction rate for 2 children |
| MCBRR3 | Manitoba Child benefit reduction rate for 3+ children |
| MCBPI | Manitoba Child benefit phase-in rate |
| <u>1.3.3.9.7.1</u> | <u>Manitoba Child Benefit for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |

| | |
|---------|--|
| MCBAMTP | Manitoba child benefit amount per child for 1st half of year |
| MCBTDP | Manitoba child benefit turndown for 1st half of year |
| MCBRR1P | Manitoba Child benefit reduction rate for 1 child for 1st half of year |
| MCBRR2P | Manitoba Child benefit reduction rate for 2 children for 1st half of year |
| MCBRR3P | Manitoba Child benefit reduction rate for 3+ children for 1st half of year |
| MCBPIP | Manitoba Child benefit phase-in rate for calendar year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.9.8

Saskatchewan

| | |
|--------|--|
| SCBFLG | Sask Child Benefit activation flag |
| SCB1 | Sask Child Benefit max for 1st child |
| SCB2 | Sask Child Benefit max for 2nd child |
| SCB3 | Sask Child Benefit max for 3rd and additional child |
| SCBTD1 | Sask Child Benefit 1st turndown |
| SCBTD2 | Sask Child Benefit 2nd turndown |
| SCBRR1 | Sask Child Benefit 1st reduction rate [number of kids] |
| SCBRR2 | Sask Child Benefit 2nd reduction rate [number of kids] |
| SCBSPA | Sask Child Benefit Single Parent Amount |

1.3.3.9.8.1 Saskatchewan Child Benefit for the calendar year

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

1.3.3.9.9

Alberta

| | |
|-------------------|--|
| AFETCFLAG | Alberta Family Employment Tax Credit Activation Flag |
| AFETCAPC | Alberta Family Employment Tax Credit Amount Per Child [number of children] |
| AFETCNC | Alberta Family Employment Tax Credit Maximum Number of Children |
| AFETCCI | Alberta Family Employment Tax Credit Benefit Cut-in Level |
| AFETCBR | Alberta Family Employment Tax Credit Benefit Rate |
| AFETCTD | Alberta Family Employment Tax Credit Turndown Level |
| AFETCRR | Alberta Family Employment Tax Credit Reduction Rate |
| AFETCPI | Alberta Family Employment Tax Credit phase in |
| 1.3.3.9.9.1 | <u>Alberta Family Employment Tax Credit for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |
| AFETCAPCP | Alberta Family Employment Tax Credit Amount Per Child for 1st half of year |
| AFETCNCP | Alberta Family Employment Tax Credit Maximum Number of Children for 1st half of year |
| AFETCCIP | Alberta Family Employment Tax Credit Benefit Cut-in Level for 1st half of year |
| AFETCBRP | Alberta Family Employment Tax Credit Benefit Rate for 1st half of year |
| AFETCTDP | Alberta Family Employment Tax Credit Turndown Level for 1st half of year |
| AFETCRRP | Alberta Family Employment Tax Credit Reduction Rate for 1st half of year |
| AFETCPIP | Alberta Family Employment Tax Credit phase in for 2nd half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.3.9.10 | British Columbia |
| BCFBFLAG | Activate B.C. Family Bonus Program |
| BCFBBAS | B.C. Family Bonus amount per child |
| BCFBTD | B.C. Family Bonus Turndown |
| BCFBRR | B.C. Family Bonus multiple child reduction rate |
| BCFBRRS | B.C. Family Bonus single child reduction rate |
| BCEIBFLG | Activate B.C. Earned Income Benefit Program |
| BCBEIS1 | B.C. Earned Income Benefit for first child |
| BCBEIS2 | B.C. Earned Income Benefit for second child |
| BCBEIS3 | B.C. Earned Income Benefit for each additional child |
| BCBERR1 | B.C. EIB reduction rate for families with 1 child |
| BCBERR2 | B.C. EIB reduction rate for families with 2 |

| | |
|---------------------|--|
| | children |
| BCBERR3 | B.C. EIB reduction rate for families with 3+ children |
| BCBEMX | B.C. Earned Income Benefit Income Reduction |
| BCBEITD | B.C. Earned Income Benefit Turndown |
| BCEIBPI | B.C. Earned Income Benefit Income Phase In |
| BCFBIFS | Activate B.C. Family Bonus to include Federal NCS |
| BCFBNCS1 | B.C. Family Bonus National Child Supplement for first child |
| BCFBNCS2 | B.C. Family Bonus National Child Supplement for second child |
| BCFBNCS3 | B.C. Family Bonus National Child Supplement for each additional child |
| BCFBNCSRR1 | B.C. Family Bonus NCS reduction rate for families with 1 child |
| BCFBNCSRR2 | B.C. Family Bonus NCS reduction rate for families with 2 children |
| BCFBNCSRR3 | B.C. Family Bonus NCS reduction rate for families with 3+ children |
| BCFBNCSTD | B.C. Family Bonus National Child Supplement Turndown |
| <u>1.3.3.9.10.1</u> | <u>British Columbia Child Benefits for the calendar year</u> |
| FCBENCAL | Calculate child benefits for calendar year flag |
| BCFBASP | B.C. Family Bonus amount per child for 1st half of year |
| BCFBTDP | B.C. Family Bonus Turndown for 1st half of year |
| BCFBRRP | B.C. Family Bonus multiple child reduction rate for 1st half of year |
| BCFBRRSP | B.C. Family Bonus single child reduction rate for 1st half of year |
| BCEIBFLGP | Activate B.C. Earned Income Benefit Program for 1st half of year |
| BCBEIS1P | B.C. Earned Income Benefit for first child for 1st half of year |
| BCBEIS2P | B.C. Earned Income Benefit for second child for 1st half of year |
| BCBEIS3P | B.C. Earned Income Benefit for each additional child for 1st half of year |
| BCBERR1P | B.C. EIB reduction rate for families with 1 child for 1st half of year |
| BCBERR2P | B.C. EIB reduction rate for families with 2 children for 1st half of year |
| BCBERR3P | B.C. EIB reduction rate for families with 3+ children for 1st half of year |
| BCBEMXP | B.C. Earned Income Benefit Income Reduction |

| | |
|-------------|--|
| | for 1st half of year |
| BCBEITDP | B.C. Earned Income Benefit Turndown for 1st half of year |
| BCEIBPIP | B.C. Earned Income Benefit Income Phase In for 1st half of year |
| BCFBIFSP | Activate B.C. Family Bonus to include Federal NCS for 1st half of year |
| BCFBNCS1P | B.C. Family Bonus National Child Supplement for first child for 1st half of year |
| BCFBNCS2P | B.C. Family Bonus National Child Supplement for second child for 1st half of year |
| BCFBNCS3P | B.C. Family Bonus National Child Supplement for each additional child for 1st half of year |
| BCFBNCSRR1P | B.C. Family Bonus NCS reduction rate for families with 1 child for 1st half of year |
| BCFBNCSRR2P | B.C. Family Bonus NCS reduction rate for families with 2 children for 1st half of year |
| BCFBNCSRR3P | B.C. Family Bonus NCS reduction rate for families with 3+ children for 1st half of year |
| BCFBNCSTDP | B.C. Family Bonus National Child Supplement Turndown for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.10 Social Assistance Parameters

| | |
|------------|---|
| SAFLAG | Social assistance flag |
| SAELDOPTPR | SA for elderly calculation method [prov] |
| SFAOUT | Proportion of social assistance to eliminate |
| IMPSAOPT | Imputation method, SA [1=none 2=rank] |
| SAPFLAG | Social assistance predicted value flag |
| SATARGET | Social assistance target for predicted SA |
| SACLAWFLAG | Social assistance NCBS clawback flag |
| SACLAWOPT | Social assistance NCBS clawback include in tax/income flag |
| SACLAWPR | Social assistance clawback flag [prov] |
| NCLAWSA1 | Newfoundland social assistance clawback amount for first child |
| NCLAWSA2 | Newfoundland social assistance clawback amount for each additional child |
| PNCBSFT | P.E.I. social assistance NCBS flow-through amount per child |
| QNCBSFT1 | Quebec social assistance NCBS flow-through amount for first child |
| QNCBSFT2 | Quebec social assistance NCBS flow-through amount for second child |
| QNCBSFT3 | Quebec social assistance NCBS flow-through amount for third (or more) child |
| ONCBSFT1 | Ontario social assistance NCBS flow-through |

| | |
|-------------------|---|
| | amount for first child |
| ONCBSFT2 | Ontario social assistance NCBS flow-through amount for second child |
| ONCBSFT3 | Ontario social assistance NCBS flow-through amount for third (or more) child |
| MCLAWSA6 | Manitoba Social assistance NCBS clawback for children 6 and under |
| MCLAWSA12 | Manitoba Social assistance NCBS clawback for children 12 and under |
| MCLAWPCT | Manitoba SA Clawback percentage kids over flow through age in families [#kids][#kids<age] |
| ASHELFLG | Alberta Shelter Increase under NCBS clawback flag |
| ASHELTER | Alberta Shelter Increase by number of persons in household |
| ANCBSFT1 | Alberta social assistance NCBS flow-through amount for first child |
| ANCBSFT2 | Alberta social assistance NCBS flow-through amount for second child |
| ANCBSFT3 | Alberta social assistance NCBS flow-through amount for third (or more) child |
| 1.3.3.10.1 | Social Assistance-NCBS clawback for the calendar year |
| NCLAWSA1P | Newfoundland SA clawback amount for first child for 1st half of year |
| NCLAWSA2P | Newfoundland SA clawback amount for each additional child for 1st half of year |
| PNCBSFTP | P.E.I. SA NCBS flow-through amount per child for 1st half of year |
| QNCBSFT1P | Quebec SA NCBS flow-through amount for first child for 1st half of year |
| QNCBSFT2P | Quebec SA NCBS flow-through amount for second child for 1st half of year |
| QNCBSFT3P | Quebec SA NCBS flow-through amount for third (or more) child for 1st half of year |
| ONCBSFT1P | Ontario SA NCBS flow-through amount for first child for 1st half of year |
| ONCBSFT2P | Ontario SA NCBS flow-through amount for second child for 1st half of year |
| ONCBSFT3P | Ontario SA NCBS flow-through amount for third (or more) child for 1st half of year |
| MCLAWSA6P | Manitoba SA NCBS clawback for children 6 and under for 1st half of year |
| MCLAWSA12P | Manitoba SA NCBS clawback for children 12 and under for 1st half of year |
| MCLAWPCTP | Manitoba SA Clawback percentage kids over flow through age for 1st half of year |

| | |
|-----------|--|
| | [#kids][#kids<age] |
| ASHELFLGP | Alberta Shelter Increase under NCBS clawback flag for 1st half of year |
| ASHELTERP | Alberta Shelter Increase by number of persons in household for 1st half of year |
| ANCBSFT1P | Alberta SA NCBS flow-through amount for first child for 1st half of year |
| ANCBSFT2P | Alberta SA NCBS flow-through amount for second child for 1st half of year |
| ANCBSFT3P | Alberta SA NCBS flow-through amount for third (or more) child for 1st half of year |

1.3.3.11 Federal Refundable Medical Expense Supplement

| | |
|----------|---|
| MEDREMIN | Minimum earnings for refundable medical expense supplement |
| MEDRRATE | Proportion of expenses allowed for medical expense supplement |
| MEDRMAX | Maximum expenses allowed for medical expense supplement |
| MEDRRR | Reduction rate for the medical expense supplement |
| MEDRTD | Refundable medical expense supplement income turndown |

1.3.3.12 Federal Refundable Working Income Tax Benefit and Supplement for Disabilities

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

| | |
|-------------------|--|
| WITBSSPO | WITB Supplement for Disabilities Single Net Income Phase-out Threshold |
| 1.3.3.12.1 | Quebec Refundable Working Income Tax Benefit and Supplement for Disabilities |
| QWITBAMT | Quebec Working Income Tax Benefit amount [family type] |
| QWITBMINE | Quebec Working Income Tax Benefit Minimum Earnings Threshold [family type] |
| QWITBPIR | Quebec Working Income Tax Benefit Phase in Rate [family type] |
| QWITBPOT | Quebec WITB Net Income Phase-out Threshold [family type] |
| QWITBRR | Quebec Working Income Tax Benefit Reduction Rate |
| QWITBSMINE | Quebec WITB Supplement for Disabilities Minimum Earnings Threshold |
| QWITBSAMT | Quebec WITB Supplement for Disabilities Amount |
| QWITBSPIR | Quebec WITB Supplement for Disabilities Phase in Rate [family type] |
| QWITBSRR | Quebec WITB Supplement for Disabilities Reduction Rate |
| QWITBSPOT | Quebec WITB Supplement for Disabilities Net Income Phase-out Threshold [family type] |
| QWITBSCRR | Quebec WITB Supplement for Disabilities Reduction Rate for eligible couples |
| 1.3.3.12.2 | Alberta Refundable Working Income Tax Benefit and Supplement for Disabilities |
| AWITBSNG | Alberta Working Income Tax Benefit amount for singles |
| AWITBFAM | Alberta Working Income Tax Benefit amount for couples/single parents |
| AWITBFPO | Alberta WITB Family Net Income Phase-out Threshold |
| AWITBSPO | Alberta WITB Single Net Income Phase-out Threshold |
| AWITBMINE | Alberta Working Income Tax Benefit Minimum Earnings Threshold |
| AWITBPIR | Alberta Working Income Tax Benefit Phase in Rate |
| AWITBRR | Alberta Working Income Tax Benefit Reduction Rate |
| AWITBSMINE | Alberta WITB Supplement for Disabilities Minimum Earnings Threshold |
| AWITBSAMT | Alberta WITB Supplement for Disabilities Amount |

| | |
|-----------|--|
| AWITBSPIR | Alberta WITB Supplement for Disabilities Phase in Rate |
| AWITBSRR | Alberta WITB Supplement for Disabilities Reduction Rate |
| AWITBSCRR | Alberta WITB Supplement for Disabilities Reduction Rate for eligible couples |
| AWITBSFPO | Alberta WITB Supplement for Disabilities Family Net Income Phase-out Threshold |
| AWITBSSPO | Alberta WITB Supplement for Disabilities Single Net Income Phase-out Threshold |

1.3.3.12.3 British Columbia Refundable Working Income Tax Benefit and Supplement for Disabilities

| | |
|------------|---|
| CWITBSNG | B.C. Working Income Tax Benefit amount for singles |
| CWITBFAM | B.C. Working Income Tax Benefit amount for couples/single parents |
| CWITBFPO | B.C. WITB Family Net Income Phase-out Threshold |
| CWITBSPO | B.C. WITB Single Net Income Phase-out Threshold |
| CWITBMINE | B.C. Working Income Tax Benefit Minimum Earnings Threshold |
| CWITBPIR | B.C. Working Income Tax Benefit Phase in Rate |
| CWITBRR | B.C. Working Income Tax Benefit Reduction Rate |
| CWITBSMINE | B.C. WITB Supplement for Disabilities Minimum Earnings Threshold |
| CWITBSAMT | B.C. WITB Supplement for Disabilities Amount |
| CWITBSPIR | B.C. WITB Supplement for Disabilities Phase in Rate |
| CWITBSRR | B.C. WITB Supplement for Disabilities Reduction Rate |
| CWITBSCRR | B.C. WITB Supplement for Disabilities Reduction Rate for eligible couples |
| CWITBSFPO | B.C. WITB Supplement for Disabilities Family Net Income Phase-out Threshold |
| CWITBSSPO | B.C. WITB Supplement for Disabilities Single Net Income Phase-out Threshold |

1.3.3.13 Federal relief for heating expenses

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

1.3.3.14 Federal Energy Cost Benefit

| | |
|----------|--|
| FECBFLAG | Federal Energy Cost Benefit activation flag |
| FECBGIS | Federal Energy Cost Benefit for GIS recipients |

FECBNCBS Federal Energy Cost Benefit for NCBS recipients

1.3.3.15 Provincial relief for heating expenses

1.3.3.15.1 Newfoundland

NHEATFLG Newfoundland home heating fuel rebate activation flag
NHEATREB Newfoundland home heating fuel rebate amount
NHEATSAFLG Newfoundland home heating fuel rebate - SA recipients eligible
NHEATINC Newfoundland home heating fuel rebate - income test flag
NHEATMIN Newfoundland home heating fuel rebate minimum
NHEATTD Newfoundland home heating fuel rebate family income turndown
NHEATPO Newfoundland home heating fuel rebate family income phase out
NHEATRR Newfoundland home heating fuel rebate reduction rate
NHEATERB Newfoundland electricity rebate amount
NHEATERR Newfoundland electricity rebate reduction rate
NHEATTU Newfoundland home heating fuel rebate take up

1.3.3.15.2 Nova Scotia

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

1.3.3.15.3 New Brunswick

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

1.3.3.15.4 Ontario Home Electricity Relief Program

| | |
|-------------------|--|
| OHEATFLG | Ontario Home Electricity Relief activation flag |
| OHEATSNG | Ontario Home Electricity Relief amount for singles |
| OHEATFAM | Ontario Home Electricity Relief amount for families |
| OHEATSTD | Ontario Home Electricity Relief income turndown for singles |
| OHEATFTD | Ontario Home Electricity Relief income turndown for families |
| OHEATMIN | Ontario Home Electricity Relief minimum |
| OHEATRR | Ontario Home Electricity Relief reduction rate |
| 1.3.3.15.5 | Ontario Clean Energy Benefit |
| OOCEBFLG | Ontario Clean Energy Benefit activation flag |
| OOCEBRATE | Ontario Clean Energy Benefit rebate rate |
| 1.3.3.15.6 | Saskatchewan |
| SHEATFLG | Saskatchewan Home Heating Assistance Rebate activation flag |
| SHEATSNG | Saskatchewan Home Heating Assistance Rebate for singles |
| SHEATFAM | Saskatchewan Home Heating Assistance Rebate for families |
| 1.3.3.15.7 | Alberta |
| AHEATFLG | Alberta Energy Tax Refund activation flag |
| AHEATREB | Alberta Energy Tax Refund amount |
| 1.3.3.15.8 | British Columbia |
| CHEATFLG | British Columbia Refundable Energy Credit activation flag |
| CHEATSNG | British Columbia Refundable Energy Credit for singles |
| CHEATFAM | British Columbia Refundable Energy Credit for families |
| 1.3.3.16 | Nova Scotia Direct Assistance Program |
| VDAFLAG | NS Direct assistance benefit flag |
| VDASB | NS Direct assistance benefit for singles |
| VDACB | NS Direct assistance benefit for couples |
| VDASI | NS Direct assistance maximum income for singles |
| VDACI | NS Direct assistance maximum income for couples |
| VDAFWC | NS Direct assistance benefit for families with children flag |
| 1.3.3.17 | Nova Scotia Taxpayer Refund |
| NSTXREFFLG | NS Taxpayer refund flag |
| NSTXREFAMT | NS Taxpayer refund amount |

1.3.3.18 Nova Scotia Tax Relief for Seniors receiving GIS

VSENTRFLG N.S Tax Relief for Seniors receiving GIS

1.3.3.19 Quebec Parental Insurance Plan

QPIPFLAG Quebec parental insurance plan activation flag
QPIPMODELFLG Quebec parental insurance plan model flag
QPIPSMTW Quebec parental insurance plan maximum
maternity weeks - special plan
QPIPSPRW Quebec parental insurance plan maximum
parental weeks - special plan
QPIPSPTW Quebec parental insurance plan maximum
paternity weeks - special plan
QPIPSMTR Quebec parental insurance plan maternity benefit
rate - special plan
QPIPSPRR Quebec parental insurance plan parental benefit
rate - special plan
QPIPSPTR Quebec parental insurance plan paternity benefit
rate - special plan
QPIPBMTW Quebec parental insurance plan maximum
maternity weeks - basic plan
QPIPBPRW1 Quebec parental insurance plan maximum
parental initial weeks - basic plan
QPIPBPRW2 Quebec parental insurance plan maximum
parental additional weeks - basic plan
QPIPBPTW Quebec parental insurance plan maximum
paternity weeks - basic plan
QPIPBMTR Quebec parental insurance plan maternity weeks
benefit rate - basic plan
QPIPBPRR1 Quebec parental insurance plan parental initial
weeks benefit rate - basic plan
QPIPBPRR2 Quebec parental insurance plan parental
additional weeks benefit rate - basic plan
QPIPBPTR Quebec parental insurance plan paternity benefit
rate - basic plan
QPIPEMAX Quebec parental insurance plan maximum
insurable earnings
QPIPEMIN Quebec parental insurance plan minimum
insurable earnings
QUIPF Quebec EI contribution rate
QPIPF Quebec parental insurance plan contribution rate
for paid workers
QPIPFSE Quebec parental insurance plan contribution rate
for self-employed

1.3.3.20 Refundable provincial tax credits

1.3.3.20.1 Newfoundland

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

1.3.3.20.2 Nova Scotia

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

1.3.3.20.2.1 Nova Scotia Affordable Living Tax Credit

| | |
|----------|---|
| VALTCFLG | N.S. Affordable Living Tax Credit activation flag |
| VALTCAMT | N.S. Affordable Living Tax Credit base amount |
| VALTCC | N.S. Affordable Living Tax Credit child amount |
| VALTCRR | N.S. Affordable Living Tax Credit reduction rate |
| VALTCTD | N.S. Affordable Living Tax Credit income turndown threshold |

1.3.3.20.2.1.1 Nova Scotia Affordable Living Tax Credit for the calendar year

| | |
|-----------|--|
| GSTCYFLG | GST credit calendar year calculation activation flag |
| VALTCAMTP | N.S. Affordable Living Tax Credit base amount for 1st half of year |
| VALTCCP | N.S. Affordable Living Tax Credit child amount for 1st half of year |
| VALTCRRP | N.S. Affordable Living Tax Credit reduction rate for 1st half of year |
| VALTCTDP | N.S. Affordable Living Tax Credit income turndown threshold for 1st half of year |

1.3.3.20.3 Quebec

| | |
|-------|--|
| PYINC | Deflator to calculate previous year income |
|-------|--|

1.3.3.20.3.1 Child care credit

The following parameter applies in many groups of parameters.

| | |
|----------|---|
| CCEATFLG | CCEA eligible->claimable transformation activation flag |
| CCEATFR | CCEA eligible->claimable fraction |
| CCEATLL | CCEA eligible->claimable lower limit |
| QCCEAOLD | Quebec CCEA old child limit |
| QCCEAYNG | Quebec CCEA young child limit |

| | |
|---|--|
| QCCECTCR | Refundable CCE credit rate [net income, % cce claimable] |
| QCCEFLAG | Quebec Refundable Child Care Expense tax credit flag |
| QCCEINCDF | Quebec Refundable CCE Income Definition flag |
| <u>1.3.3.20.3.2 Consumer tax credit</u> | |
| QFAMDED | Quebec Family related deduction on income in refundable credits |
| QSTRBCRD | Quebec sales tax rebate base credit |
| QSTRCHILD | Quebec sales tax rebate children dependent credit |
| QSTRFLAG | Quebec sales tax rebate activation flag |
| QSTRFTP3 | Quebec sales tax rebate family type 3 credit |
| QSTRFTP4 | Quebec sales tax rebate family type 4 credit |
| QSTRRR | Quebec sales tax rebate reduction rate |
| QSTRMAGE | Quebec sales tax rebate minimum age flag |
| QSTREXT | Quebec sales tax rebate extra amount |
| <u>1.3.3.20.3.3 Family allowance tax credit</u> | |
| QFATCMIN | QFATC minimum benefit paid |
| QFATCMNK | QFATC Minimum benefits by kid rank |
| QFATCMRR | QFATC turn down income levels and reduction rate for married parents |
| QFATCMXK | QFATC Maximum benefits by kid rank |
| QFATCOPT | Quebec Family Allowance Tax Credit Option |
| QFATCSRR | QFATC turn down income levels and reduction rate for single parent |
| QFATCSUP | Quebec Family Allowance Tax Credit Supplement for single parent |
| QFATCTK | QFATC Take-up rates by total income |
| QFATD4K | QFATC turn down income for 4 children and more |
| QFATD4KI | QFATC turn down income increase by child for 4 children and more |
| QFATCK6 | QFATC Supplement for kids under 6 in large families [#kids][#kids<6] |
| QFATCHIRR | QFATC High income reduction rate |
| QFATCHITD | QFATC High income turndown |
| QFATCK6PYR | QFATC supplement for kids under 6 phase out year proportion |
| QFATCK6YR | QFATC Supplement for kids under 6 phase out year |
| QFAMNETI | Quebec family allowance tax credit net income concept flag |
| <u>1.3.3.20.3.4 Housing parent tax credit</u> | |
| QHPTC | Quebec Housing Parent Tax Credit |

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

1.3.3.20.3.5 Refundable Natural Caregivers tax credit

QRNCGTC Quebec Natural Caregivers Tax Credit
 QRNCGFLG Quebec Natural Caregivers Tax Credit activation flag
 QRNCGOPT Quebec Natural Caregivers Tax Credit option (1=max, 2=model)
 QRNCGTCR Quebec Natural Caregivers Tax Credit rate
 QRNCGTD Quebec Natural Caregivers Tax Credit income turndown
 QRNCGMR Quebec Natural Caregivers Tax Credit maximum reduction

1.3.3.20.3.6 Income definition

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

1.3.3.20.3.7 Property tax credit

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

1.3.3.20.3.8 Tax credit for medical expenses

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

| | |
|--|--|
| | for medical expenses |
| QMEDRTD | Turndown level for Que. refundable tax credit for medical expenses |
| QMEDRRR | Reduction rate for the Que. refundable tax credit for medical expenses |
| <u>1.3.3.20.3.9 Child Assistance refundable tax credit</u> | |
| QCAFLAG | Quebec Child Assistance refundable tax credit flag |
| QCATDC | Quebec Child Assistance Income Turndown for couples |
| QCATDS | Quebec Child Assistance Income Turndown for single parents |
| QCAMAX | Quebec Child Assistance Maximum [number of children] |
| QCAMIN | Quebec Child Assistance Minimum [number of children] |
| QCASPMAX | Quebec Child Assistance Maximum Single Parent additional credit |
| QCASPMIN | Quebec Child Assistance Minimum Single Parent additional credit |
| QCARR | Quebec Child Assistance Reduction Rate |
| <u>1.3.3.20.3.10 Work Premium refundable tax credit</u> | |
| QWPFLAG | Quebec Work Premium refundable tax credit flag |
| QWPCR | Quebec Work Premium Credit Rate [family type] |
| QWPEIPI | Quebec Work Premium Employment Income Phase In [family type] |
| QWPMAX | Quebec Work Premium Maximum [family type] |
| QWPTD | Quebec Work Premium Income Turndown [family type] |
| QWPRR | Quebec Work Premium Reduction Rate |
| QWPEXPFLG | Quebec Work Premium employment deductions application flag |
| QWPSEINC | Quebec Work Premium self-employment income concept flag |
| <u>1.3.3.20.3.11 Quebec Solidarity Tax Credit</u> | |
| QSTCFLAG | Quebec Solidarity Tax Credit activation flag |
| QSTCSBAS | Quebec Solidarity Tax Credit QST component base amount |
| QSTCSSP | Quebec Solidarity Tax Credit QST component spouse amount |
| QSTCSLA | Quebec Solidarity Tax Credit QST component living alone amount |
| QSTCHSF | Quebec Solidarity Tax Credit housing component single family amount |
| QSTCHMF | Quebec Solidarity Tax Credit housing component multiple family amount |

| | |
|---------|--|
| QSTCHLA | Quebec Solidarity Tax Credit housing component living alone amount |
| QSTCHC | Quebec Solidarity Tax Credit housing component child amount |
| QSTCRRF | Quebec Solidarity Tax Credit reduction rate if eligible for both QST and housing |
| QSTCRRP | Quebec Solidarity Tax Credit reduction rate if eligible for only QST component |
| QSTCTD | Quebec Solidarity Tax Credit income turndown threshold |

1.3.3.20.3.12 Adapted Work Premium refundable tax credit for disabled

| | |
|----------|---|
| QAWPFLAG | Quebec Adapted Work Premium for Disabled refundable tax credit flag |
| QAWPCR | Quebec Adapted Work Premium for Disabled Credit Rate [family type] |
| QAWPEIPI | Quebec Adapted Work Premium for Disabled Employment Income Phase In [family type] |
| QAWPMAX | Quebec Adapted Work Premium for Disabled Maximum [family type] |
| QAWPTD | Quebec Adapted Work Premium for Disabled Income Turndown [family type] |
| QAWPRR | Quebec Adapted Work Premium for Disabled Reduction Rate |

1.3.3.20.4 Ontario

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

1.3.3.20.4.1 Ontario property and sales tax credits (pre 2010)

| | |
|----------|---|
| OTCNIBA | Ontario tax credit net income base amount |
| OSTCNIBA | Ontario seniors tax credit net income base amount |
| OSTCNIBC | Ontario seniors tax credit net income base amount for couples |
| OSTCFLAG | Ontario seniors tax credit claimed flag |
| OPRIR | Ontario property tax credit rental inclusion rate (pre 2010) |
| OPCRA | Ontario property tax college residence amount (pre 2010) |
| OPOCM | Ontario property tax maximum occupancy cost (pre 2010) |
| OSPOCM | Ontario seniors property tax maximum occupancy |

| | |
|--|--|
| | cost (pre 2010) |
| OPOCAR | Ontario property tax percent of occupancy cost (pre 2010) |
| OSTCB | Ontario sales tax credit basic credit (pre 2010) |
| OSTCS | Ontario sales tax credit spouse credit (pre 2010) |
| OSTCD | Ontario sales tax credit dependant credit (pre 2010) |
| OSTCP | Ontario sales tax credit percent of income (pre 2010) |
| OSSTCP | Ontario seniors sales tax credit percent of income (pre 2010) |
| OPSMAX | Ontario property/sales tax credit maximum (pre 2010) |
| OSPSMAX | Ontario seniors property/sales tax credit maximum (pre 2010) |
| OSPTCOPT | Ontario property and sales tax credits option |
| <u>1.3.3.20.4.2</u> | <u>Ontario sales tax credit (post 2009)</u> |
| OSTCA | Ontario sales tax credit amount per adult (post 2009) |
| OSTCC | Ontario sales tax credit amount per child (post 2009) |
| OSTCTDS | Ontario sales tax credit income turndown level for single persons (post 2009) |
| OSTCTDF | Ontario sales tax credit income turndown level for families (post 2009) |
| OSTCRR | Ontario sales tax credit reduction rate (post 2009) |
| <i>1.3.3.20.4.2.1 Ontario Sales Tax Credit for the calendar year</i> | |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| OSTCAP | Ontario sales tax credit amount per adult for 1st half of year |
| OSTCCP | Ontario sales tax credit amount per child for 1st half of year |
| OSTCTDSP | Ontario sales tax credit income turndown level for single persons for 1st half of year |
| OSTCTDFP | Ontario sales tax credit income turndown level for families for 1st half of year |
| OSTCRRP | Ontario sales tax credit reduction rate for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| <u>1.3.3.20.4.3</u> | <u>Ontario property tax credit (post 2009)</u> |
| OSPTCOPT | Ontario property and sales tax credits option |
| OPRTCRIIR | Ontario property tax credit rental inclusion rate (post 2009) |
| OPRTCRA | Ontario property tax credit college residence |

| | |
|----------------|--|
| | amount (post 2009) |
| OPRTCBAS | Ontario property tax credit base amount (post 2009) |
| OPRTCSBAS | Ontario property tax credit base amount for seniors (post 2009) |
| OPRTCOCM | Ontario property tax credit maximum occupancy cost (post 2009) |
| OPRTCSOCM | Ontario property tax credit maximum occupancy cost for seniors (post 2009) |
| OPRTCOCAR | Ontario property tax credit percent of occupancy cost (post 2009) |
| OPRTCTDS | Ontario property tax credit income turndown level for single persons (post 2009) |
| OPRTCTDF | Ontario property tax credit income turndown level for families (post 2009) |
| OPRTCSTDS | Ontario property tax credit income turndown level for senior single persons (post 2009) |
| OPRTCSTDF | Ontario property tax credit income turndown level for senior couples (post 2009) |
| OPRTCRR | Ontario property tax credit reduction rate (post 2009) |
| OEPTCENER | Ontario energy component of the property tax credit (post 2009) |
| OEPTCOPT | Ontario energy and property tax credit option |
| PYINC | Deflator to calculate previous year income |
| 1.3.3.20.4.3.1 | <i>Ontario Property Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| OEPTCOPT | Ontario energy and property tax credit option |
| OPRTCBASP | Ontario property tax credit base amount for 1st half of year |
| OPRTCSBASP | Ontario property tax credit base amount for seniors for 1st half of year |
| OPRTCOCMP | Ontario property tax credit maximum occupancy cost for 1st half of year |
| OPRTSOCMP | Ontario property tax credit maximum occupancy cost for seniors for 1st half of year |
| OPRTCOCARP | Ontario property tax credit percent of occupancy cost for 1st half of year |
| OPRTCTDSP | Ontario property tax credit income turndown level for single persons for 1st half of year |
| OPRTCTDFP | Ontario property tax credit income turndown level for families for 1st half of year |
| OPRTCSTDSP | Ontario property tax credit income turndown level for senior single persons for 1st half of year |
| OPRTCSTDFP | Ontario property tax credit income turndown |

| | |
|---------------------|--|
| OPRTCRRP | level for senior couples for 1st half of year Ontario property tax credit reduction rate for 1st half of year |
| OEPTCENERP | Ontario energy component of the property tax credit for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.3.20.5 | Manitoba |
| MANLTCF | Manitoba learning tax credit factor |
| MANLTMAX | Manitoba learning tax credit maximum amount per student |
| <u>1.3.3.20.5.1</u> | <u>Manitoba Property Taxes</u> |
| MPRIR | Manitoba property tax credit rental inclusion rate |
| MPBXM | Manitoba property tax credit basic credit |
| MPAXM | Manitoba property tax credit senior citizen credit |
| MPFINCRR | Manitoba property tax credit family income reduction rate |
| MPMINC | Manitoba property tax credit minimum credit |
| MPMNTH | Manitoba property tax minimum threshold |
| MHMASOPT | Manitoba homeowner assistance option (1=Model 2=database) |
| MSCHFLAG | Manitoba school tax assistance activation flag |
| MSCHAGE | Manitoba school tax minimum age |
| MSCHMNTH | Manitoba school tax minimum threshold |
| MSCHTD | Manitoba school tax turndown |
| MSCHRND | Manitoba school tax assistance rounding unit |
| MSCHBXM | Manitoba school tax basic amount |
| MSCHRR | Manitoba school tax reduction rate |
| <u>1.3.3.20.5.2</u> | <u>Manitoba Cost of Living Tax Credit</u> |
| MCBXM | Manitoba cost-of-living basic credit |
| MCMXM | Manitoba cost-of-living married credit |
| MCEMXM | Manitoba cost-of-living married equivalent credit |
| MCAXM | Manitoba cost-of-living age credit |
| MCSAXM | Manitoba cost-of-living spouse age credit |
| MCDISEX | Manitoba cost-of-living disability credit |
| MCSDISEX | Manitoba cost-of-living spouse disabled credit |
| MCODISEX | Manitoba cost-of-living old disabled dependant credit |
| MCYCXM | Manitoba cost-of-living young dependants credit |
| MCFINCRR | Manitoba cost-of-living family income reduction rate |
| MCMINAGE | Manitoba cost-of-living tax credit minimum age |
| 1.3.3.20.6 | Saskatchewan |
| <u>1.3.3.20.6.1</u> | <u>Saskatchewan Sales Tax Credit</u> |
| SSTCFLAG | Sask. sales tax credit activation flag |
| SSTCBAS | Sask. sales tax credit base amount |
| SSTCBASTD | Sask. sales tax credit base amount turndown |

| | |
|---|--|
| SSTCSP | Sask. sales tax credit spousal amount |
| SSTCSPTD | Sask. sales tax credit spousal amount turndown |
| SSTCKID | Sask. sales tax credit child amount |
| SSTC1KIDTD | Sask. sales tax credit child amount turndown if only 1 child |
| SSTC2KIDTD | Sask. sales tax credit child amount turndown if more than 1 child |
| SSTCRR | Sask. sales tax credit reduction rate |
| SSTCBASPIR | Sask. sales tax credit base amount phase in rate |
| SSTCPI | Sask. sales tax credit phase in |
| <i>1.3.3.20.6.1.1 Saskatchewan Sales Tax Credit for the calendar year</i> | |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| SSTCBASP | Sask. sales tax credit base amount for 1st half of year |
| SSTCBASTDP | Sask. sales tax credit base amount turndown for 1st half of year |
| SSTCSPP | Sask. sales tax credit spousal amount for 1st half of year |
| SSTCSPTDP | Sask. sales tax credit spousal amount turndown for 1st half of year |
| SSTCKIDP | Sask. sales tax credit child amount for 1st half of year |
| SSTC1KIDTDP | Sask. sales tax credit child amount turndown if only 1 child for 1st half of year |
| SSTC2KIDTDP | Sask. sales tax credit child amount turndown if more than 1 child for 1st half of year |
| SSTCRRP | Sask. sales tax credit reduction rate for 1st half of year |
| SSTCBASPIRP | Sask. sales tax credit base amount phase in rate for 1st half of year |
| SSTCPI1P | Sask. sales tax credit phase in for 1st half of year |
| SSTCPI2P | Sask. sales tax credit phase in for 2nd half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| <i>1.3.3.20.6.2 Saskatchewan Low Income Tax Credit</i> | |
| SLITCFLAG | Sask. Low Income Tax Credit activation flag |
| SLITCBAS | Sask. low Income Tax Credit base amount |
| SLITCSP | Sask. low Income Tax Credit spousal amount |
| SLITCKID | Sask. low Income Tax Credit child amount |
| SLITCNKID | Sask. low Income Tax Credit Maximum Number of Children |
| SLITCTD | Sask. low Income Tax Credit turndown |
| SLITCRR | Sask. low Income Tax Credit reduction rate |

1.3.3.20.6.2.1 Saskatchewan Low Income Tax Credit for the calendar year
GSTCYFLG GST credit calendar year calculation activation

| | |
|------------|---|
| | flag |
| SLITCBASP | Sask. low Income Tax Credit base amount for 1st half of year |
| SLITCSPP | Sask. low Income Tax Credit spousal amount for 1st half of year |
| SLITCKIDP | Sask. low Income Tax Credit child amount for 1st half of year |
| SLITCNKIDP | Sask. low Income Tax Credit Maximum Number of Children for 1st half of year |
| SLITCTDP | Sask. low Income Tax Credit turndown for 1st half of year |
| SLITCRRP | Sask. low Income Tax Credit reduction rate for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.3.20.7 British Columbia

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

1.3.3.20.7.1 British Columbia Climate Action Tax Credit

| | |
|----------|---|
| CCATCFLG | B.C. Climate Action Tax Credit activation flag |
| CCATCA | B.C. Climate Action Tax Credit amount for adults |
| CCATCC | B.C. Climate Action Tax Credit amount for children |
| CCATCR | B.C. Climate Action Tax Credit reduction rate |
| CCATCFL | B.C. Climate Action Tax Credit family reduction level |
| CCATCSL | B.C. Climate Action Tax Credit individual reduction level |

1.3.3.20.7.1.1 British Columbia Climate Action Tax Credit for the calendar year

| | |
|----------|---|
| GSTCYFLG | GST credit calendar year calculation activation flag |
| CCATCAP | B.C. Climate Action Tax Credit amount for adults for 1st half of year |
| CCATCCP | B.C. Climate Action Tax Credit amount for |

| | |
|----------|---|
| CCATCRP | children for 1st half of year B.C. Climate Action Tax Credit reduction rate for 1st half of year |
| CCATCFLP | B.C. Climate Action Tax Credit family reduction level for 1st half of year |
| CCATCSLP | B.C. Climate Action Tax Credit individual reduction level for 1st half of year |

1.3.4 Calculation of Total Income

| | |
|-------------|---|
| CAPGIR | Capital gains inclusion rate |
| FDGUR | Federal dividend gross-up rate |
| FDGURLC | Federal dividend gross-up rate from large (eligible) corporations |
| SPLTPNSFLAG | Flag to split pension income |
| PENSPLTINCR | Increment by which to split pension income |
| SPLTPNSOPT | Option for income concept to optimize split pension income |

1.3.5 Personal Taxes

1.3.5.1 Deductions from Total Income

| | |
|------------|--|
| REPNETFLAG | Social program repayments reduce net income flag |
|------------|--|

1.3.5.1.1 Employment Expense Deduction

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

1.3.5.1.2 Child Care Expense Deduction

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

2=zero, 3=optimize]

1.3.5.2 Non-Refundable Tax Credits

1.3.5.2.1 Basic Amount

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

1.3.5.2.2 Age Amount

| | |
|------|----------------------------------|
| AXM | Age amount |
| AXTD | Age amount net income turndown |
| AXRR | Age amount credit reduction rate |

1.3.5.2.3 Married Amount

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

1.3.5.2.4 Married Equivalent Amount

| | |
|----------|---|
| EMXM | Married equivalent exemption/amount |
| EMXMT | Married equivalent exemption/amount turndown level |
| EMXMEXT | Married equivalent amount extra top-up |
| EMXMTEXT | Married equivalent amount turndown level extra top-up |

1.3.5.2.5 Child Tax Credit

| | |
|----------|-----------------------------------|
| CTCAMTPC | Child Tax Credit amount per child |
|----------|-----------------------------------|

1.3.5.2.6 CPP/QPP Contributions

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

| | |
|-------------------|---|
| | employed earnings |
| FCPPCTXC | CPP Contributions Tax Credit activation flag |
| 1.3.5.2.7 | Employment Insurance Premiums Tax Credit |
| FEICTXC | Employment Insurance Premiums Tax Credit activation flag |
| 1.3.5.2.8 | Canada Employment Credit |
| EMPTXC | Canada Employment Credit |
| 1.3.5.2.9 | Public Transit Tax Credit |
| TRANSIT | Public Transit Tax Credit activation flag |
| 1.3.5.2.10 | Federal Fitness Tax Credit |
| FITEXPFLG | Federal Fitness Tax Credit activation flag |
| FITEXPMAX | Federal Fitness Tax Credit maximum claim |
| 1.3.5.2.11 | Pension Income Amount |
| YPNDL | Maximum pension income deduction/amount |
| 1.3.5.2.12 | Caregiver Tax Credit |
| CGTC | Caregiver Tax Credit |
| CGTCFLG | Caregiver Tax Credit activation flag |
| CGTCOPT | Caregiver Tax Credit option (1=max, 2=greenbook, 3=model) |
| CGTCTD | Caregiver Tax Credit income turndown |
| 1.3.5.2.13 | Disability Amount |
| MAXDX | Maximum disability deduction/amount |
| ODISTC | Maximum infirm dependent 18 or older tax credit |
| 1.3.5.2.14 | Interest on Student Loans Tax Credit |
| INTSLFLG | Interest on Student Loans Tax Credit Activation Flag |
| 1.3.5.2.15 | Tuition Tax Credit |
| FTUITFLG | Tuition Tax Credit activation flag |
| 1.3.5.2.16 | Education Deduction / Amount |
| EDXPM | Education amount per month of full-time studies |
| EDXPMPT | Education amount per month of part-time studies |
| EDDISPT | Part time students with disabilities flag |
| MAXET | Maximum on transfer of education and tuition amount |
| 1.3.5.2.17 | Textbook Tax Credit |
| TEXTPMFT | Textbook amount per month of full-time studies |
| TEXTPMPT | Textbook amount per month of part-time studies |
| 1.3.5.2.18 | Medical Expense Amount |
| MEDEXFLG | Medical Expense Non-Refundable Tax Credit activation flag |
| MEDANF | Medical allowance lower limit net income fraction |
| MEDALL | Medical allowance maximum lower limit |
| 1.3.5.2.19 | Charitable Donation Amount |
| CHATNF | Charitable donations maximum net income |

| | |
|-------------------|--|
| | fraction |
| CHATL1 | Charitable donations amount level 1 |
| CHATR1 | Charitable donations tax credit rate 1 |
| CHATR2 | Charitable donations tax credit rate 2 |
| 1.3.5.2.20 | Home Renovation Tax Credit |
| HRTCFLAG | Home Renovation Tax Credit Activation Flag |
| HRTCMIN | Home Renovation Tax Credit minimum eligible expenses |
| HRTCMAX | Home Renovation Tax Credit maximum eligible expenses |

1.3.5.2.21 Family Caregiver Tax Credit

| | |
|------------|---|
| FAMCGTCFLG | Family Caregiver Tax Credit activation flag |
| FAMCGTC | Family Caregiver Tax Credit Amount |
| FAMCGTCTU | Family Caregiver Tax Credit Take Up |

1.3.5.3 Federal Taxes

1.3.5.3.1 EI Contributions

| | |
|-----------|----------------------------------|
| UIERNMAX | Maximum insurable earnings |
| UIPF | EI contribution rate on earnings |
| UIEIREF | EI contribution refund cut-in |
| UIEIREFTK | EI contribution refund take up |

1.3.5.3.2 CPP/QPP Contributions

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

1.3.5.3.3 Basic Federal Tax

| | |
|---------|--|
| FTX | Federal tax table [taxable income,basic federal tax] |
| FNTCR | Federal non-refundable tax credit rate |
| FDTCR | Federal dividend tax credit rate |
| FDTCRLC | Federal dividend tax credit rate from large |

(eligible) corporations

1.3.5.3.4

Federal Surtax

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

1.3.5.3.5

Federal Surtax Reduction

FSURTRMX Maximum federal surtax reduction
FSURTRRR Federal surtax reduction reduction rate
FSURTRRL Federal surtax reduction reduction level

1.3.5.3.6

Federal Political Contribution

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

1.3.5.3.7

Labour Sponsored Funds Tax Credit

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

1.3.5.3.8

Federal Alternate Minimum Tax

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

1.3.5.3.9

Québec Tax Abatement

QTAP Quebec tax abatement proportion of basic federal tax

1.3.5.4 Provincial Taxes

IMSHTOPT Paid rent and property tax imputation option

1.3.5.4.1

Newfoundland

NPTF Newfoundland provincial tax fraction

| | |
|----------|--|
| NPTC | Newfoundland political contribution table [total donations,donation allowed] |
| NPTCBEN | Maximum Newfoundland political tax credit allowed |
| NSCI | Newfoundland provincial tax above which surtax applies |
| NSF | Newfoundland provincial surtax rate |
| NSCI2 | Newfoundland provincial surtax level 2 |
| NSF2 | Newfoundland provincial surtax rate 2 |
| NSTCFLAG | NFLD sales tax credit activation flag |
| NSTCA | NFLD sales tax credit amount for adults |
| NSTCC | NFLD sales tax credit amount for children |
| NSTCR | NFLD sales tax credit reduction rate |
| NSTCL | NFLD sales tax credit reduction level |
| NLVCMAX | Maximum NFLD labour-sponsored funds tax credit allowed |
| NLVCRT | Percent of NFLD labour-sponsored funds cost allowed as credit |
| NLITRS | NFLD low income tax reduction single maximum |
| NLITRF | NFLD low income tax reduction family maximum |
| NLITRSIT | NFLD low income tax reduction single income threshold |
| NLITRFIT | NFLD low income tax reduction family income threshold |
| NLITRRR | NFLD low income tax reduction credit reduction rate |

1.3.5.4.1.1 Newfoundland Tax on taxable income

| | |
|-----------|--|
| NTXFLG | NFLD tax on taxable income activation flag |
| NMXM | NFLD married amount |
| NMXMT | NFLD married amount turndown level |
| NEMXM | NFLD equivalent to married amount |
| NEMXMT | NFLD equivalent to married turndown level |
| NPNTCR | NFLD provincial non-refundable tax credit rate |
| NBXM | NFLD Basic Personal Exemption/amount |
| NAXM | NFLD Age Amount |
| NAXRR | NFLD Age Amount credit reduction rate |
| NAXTD | NFLD Age Amount net income turndown |
| NYPNDL | NFLD Pension Income Deduction Amount |
| NCPPCTXC | NFLD CPP Contribution Tax Credit activation flag |
| NEICTXC | NFLD EI Premium Tax Credit activation flag |
| NMEDEXFLG | NFLD Medical Expense Tax Credit activation flag |
| NMEDANF | NFLD Medical allowance lower limit net income fraction |

| | |
|-----------|--|
| NMEDALL | NFLD Medical allowance maximum lower limit |
| NCHATL1 | NFLD Charitable Donations amount level 1 |
| NCHATR1 | NFLD Charitable Donations tax credit rate 1 |
| NCHATR2 | NFLD Charitable Donations tax credit rate 2 |
| NMAXDX | NFLD Maximum Disability deduction/amount |
| NODISTC | NFLD Maximum infirm dependent 18 or older tax credit |
| NTUITFLG | NFLD Tuition Tax Credit activation flag |
| NEDXPM | NFLD Education Amount per month of full-time studies |
| NEDXPMPT | NFLD Education Amount per month of part-time studies |
| NINTSLFLG | NFLD Interest on Student Loans Tax Credit activation flag |
| NCCFLAG | Newfoundland child care tax credit activation flag |
| NPTX | NFLD tax table [taxable income,basic provincial tax] |
| NMAXET | NFLD maximum on transfer of education and tuition amount |
| NCGTC | NFLD Caregiver Tax Credit |
| NCGTCFLG | NFLD Caregiver Tax Credit activation flag |
| NCGTCOPT | NFLD Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| NCGTCTD | NFLD Caregiver Tax Credit income turndown |
| NDTCR | NFLD dividend tax credit rate |
| NDTCRLC | NFLD dividend tax credit rate from large (eligible) corporations |
| NAMTOPT | NFLD alternative minimum tax option |
| NAMTTX | NFLD amt rate as tax on adjusted income |
| NAMTPCTF | NFLD amt rate as pct of additional fed tax due to minimum tax |
| NAMTPCTM | NFLD amt rate as pct of federal minimum tax amount |

1.3.5.4.2 Prince Edward Island

| | |
|---------|--|
| PPTF | P.E.I. provincial tax fraction |
| PSCI | P.E.I. provincial tax above which surtax applies |
| PSF | P.E.I. provincial surtax rate |
| PPTC | P.E.I. political contribution table [total donations,donation allowed] |
| PPTCBEN | Maximum P.E.I. political tax credit allowed |
| PLVCMAX | Maximum P.E.I. labour-sponsored funds tax credit allowed |
| PLVCRT | Percent of P.E.I. labour-sponsored funds cost allowed as credit |
| PTRBAS | Base PEI low income tax reduction |

| | |
|-------------|---|
| PTRSP | PEI low income tax reduction for spouse or equivalent-to-spouse |
| PTRKID | PEI low income tax reduction for dependent child |
| PTRTD | PEI low income tax reduction Turndown |
| PTRRR | PEI low income tax reduction Reduction Rate |
| 1.3.5.4.2.1 | <u>Prince Edward Island Tax on taxable income</u> |
| PTXFLG | P.E.I. tax on taxable income activation flag |
| PMXM | P.E.I. married amount |
| PMXMT | P.E.I. married amount turndown level |
| PEMXM | P.E.I. equivalent to married amount |
| PEMXMT | P.E.I. equivalent to married turndown level |
| PPNTRC | P.E.I. provincial non-refundable tax credit rate |
| PBXM | P.E.I. Basic Personal Exemption/amount |
| PAXM | P.E.I. Age Amount |
| PAXRR | P.E.I. Age Amount credit reduction rate |
| PAXTD | P.E.I. Age Amount net income turndown |
| PYPNDL | P.E.I. Pension Income Deduction Amount |
| PCPPCTXC | P.E.I. CPP Contribution Tax Credit activation flag |
| PEICTXC | P.E.I. EI Premium Tax Credit activation flag |
| PMEDEXFLG | P.E.I. Medical Expense Tax Credit activation flag |
| PMEDANF | P.E.I. Medical allowance lower limit net income fraction |
| PMEDALL | P.E.I. Medical allowance maximum lower limit |
| PCHATL1 | P.E.I. Charitable Donations amount level 1 |
| PCHATR1 | P.E.I. Charitable Donations tax credit rate 1 |
| PCHATR2 | P.E.I. Charitable Donations tax credit rate 2 |
| PMAXDX | P.E.I. Maximum Disability deduction/amount |
| PODISTC | P.E.I. Maximum infirm dependent 18 or older tax credit |
| PTUITFLG | P.E.I. Tuition Tax Credit activation flag |
| PEDXPM | P.E.I. Education Amount per month of full-time studies |
| PEDXPMPT | P.E.I. Education Amount per month of part-time studies |
| PINTSLFLG | P.E.I. Interest on Student Loans Tax Credit activation flag |
| PPTX | P.E.I. tax table [taxable income,basic provincial tax] |
| PMAXET | P.E.I. maximum on transfer of education and tuition amount |
| PYCTCAPM | P.E.I. Young Child Tax Credit Amount per Month |
| PYCTCPI | P.E.I. Young Child Tax Credit Phase in |
| PCGTC | P.E.I. Caregiver Tax Credit |
| PCGTCFLG | P.E.I. Caregiver Tax Credit activation flag |

| | |
|--------------------|---|
| PCGTCOPT | P.E.I. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| PCGTCTD | P.E.I. Caregiver Tax Credit income turndown |
| PDTCR | P.E.I. dividend tax credit rate |
| PDTCRLC | P.E.I. dividend tax credit rate from large (eligible) corporations |
| PAMTOPT | P.E.I. alternative minimum tax option |
| PAMTTX | P.E.I. amt rate as tax on adjusted income |
| PAMTPCTF | P.E.I. amt rate as pct of additional fed tax due to minimum tax |
| PAMTPCTM | P.E.I. amt rate as pct of federal minimum tax amount |
| 1.3.5.4.3 | Nova Scotia |
| VPTF | Nova Scotia provincial tax fraction |
| VSCI | Nova Scotia provincial tax above which surtax applies |
| VSCI2 | Nova Scotia provincial tax above which surtax applies (2nd level) |
| VSF | Nova Scotia provincial surtax rate |
| VSF2 | Nova Scotia provincial surtax rate (2nd level) |
| VPTC | Nova Scotia political contribution table [total donations,donation allowed] |
| VPTCBEN | Maximum Nova Scotia political tax credit allowed |
| VPHPREM | Nova Scotia pharmacare premium |
| VPHTC | Nova Scotia pharmacare refundable tax credit |
| VPHTD | Nova Scotia pharmacare tax credit turndown |
| VPHTDC | Nova Scotia pharmacare tax credit turndown for couples |
| VPHRR | Nova Scotia pharmacare tax credit reduction rate |
| VTRBAS | Nova Scotia tax reduction basic amount |
| VTRSP | Nova Scotia tax reduction spouse amount |
| VTREM | Nova Scotia tax reduction equivalent to spouse amount |
| VTRKID | Nova Scotia tax reduction child amount |
| VTRTD | Nova Scotia tax reduction family income turndown |
| VTRRR | Nova Scotia tax reduction family income reduction rate |
| VLVCMAX | Maximum N.S. labour-sponsored funds tax credit allowed |
| VLVCRT | Percent of N.S. labour-sponsored funds cost allowed as credit |
| <u>1.3.5.4.3.1</u> | <u>Nova Scotia Tax on taxable income</u> |
| VTXFLG | N.S. tax on taxable income activation flag |
| VMXM | N.S. married amount |

| | |
|------------|--|
| VMXMT | N.S. married amount turndown level |
| VEMXM | N.S. equivalent to married amount |
| VEMXMT | N.S. equivalent to married turndown level |
| VPNTR | N.S. provincial non-refundable tax credit rate |
| VBXM | N.S. Basic Personal Exemption/amount |
| VAXM | N.S. Age Amount |
| VAXRR | N.S. Age Amount credit reduction rate |
| VAXTD | N.S. Age Amount net income turndown |
| VYPNDL | N.S. Pension Income Deduction Amount |
| VCPPCTXC | N.S. CPP Contribution Tax Credit activation flag |
| VEICTXC | N.S. EI Premium Tax Credit activation flag |
| VMEDEXFLG | N.S. Medical Expense Tax Credit activation flag |
| VMEDANF | N.S. Medical allowance lower limit net income fraction |
| VMEDALL | N.S. Medical allowance maximum lower limit |
| VCHATL1 | N.S. Charitable Donations amount level 1 |
| VCHATR1 | N.S. Charitable Donations tax credit rate 1 |
| VCHATR2 | N.S. Charitable Donations tax credit rate 2 |
| VMAXDX | N.S. Maximum Disability deduction/amount |
| VODISTC | N.S. Maximum infirm dependent 18 or older tax credit |
| VTUITFLG | N.S. Tuition Tax Credit activation flag |
| VEDXPM | N.S. Education Amount per month of full-time studies |
| VEDXPMP | N.S. Education Amount per month of part-time studies |
| VINTSLFLG | N.S. Interest on Student Loans Tax Credit activation flag |
| VPTX | N.S. tax table [taxable income,basic provincial tax] |
| VMAXET | N.S. maximum on transfer of education and tuition amount |
| VYCTCAPM | N.S. Young Child Tax Credit Amount per Month |
| VYCTCPI | N.S. Young Child Tax Credit Phase in |
| VCGTC | N.S. Caregiver Tax Credit |
| VCGTCFLG | N.S. Caregiver Tax Credit activation flag |
| VCGTCOPT | N.S. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| VCGTCTD | N.S. Caregiver Tax Credit income turndown |
| VFITEXPFLG | NS Sport and Recreational Expense Child Tax Credit activation flag |
| VFITEXPMAX | NS Sport and Recreational Expense Child Tax Credit maximum claim |
| VDTCR | N.S. dividend tax credit rate |
| VDTCRLC | N.S. dividend tax credit rate from large (eligible) corporations |

| | |
|----------------------|--|
| VAMTOPT | N.S. alternative minimum tax option |
| VAMTTX | N.S. amt rate as tax on adjusted income |
| VAMTPCTF | N.S. amt rate as pct of additional fed tax due to minimum tax |
| VAMTPCTM | N.S. amt rate as pct of federal minimum tax amount |
| <u>1.3.5.4.3.2</u> | <u>Nova Scotia Affordable Living Tax Credit</u> |
| VALTCFLG | N.S. Affordable Living Tax Credit activation flag |
| VALTCAMT | N.S. Affordable Living Tax Credit base amount |
| VALTCC | N.S. Affordable Living Tax Credit child amount |
| VALTCRR | N.S. Affordable Living Tax Credit reduction rate |
| VALTCTD | N.S. Affordable Living Tax Credit income turndown threshold |
| <i>1.3.5.4.3.2.1</i> | <i>Nova Scotia Affordable Living Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| VALTCAMTP | N.S. Affordable Living Tax Credit base amount for 1st half of year |
| VALTCCP | N.S. Affordable Living Tax Credit child amount for 1st half of year |
| VALTCRRP | N.S. Affordable Living Tax Credit reduction rate for 1st half of year |
| VALTCTDP | N.S. Affordable Living Tax Credit income turndown threshold for 1st half of year |
| 1.3.5.4.4 | New Brunswick |
| BPTF | New Brunswick provincial tax fraction |
| BSCI | New Brunswick provincial tax above which surtax applies |
| BSF | New Brunswick provincial surtax rate |
| BPTC | New Brunsw. political contribution table [total donations,donation allowed] |
| BPTCBEN | Maximum New Brunswick political tax credit allowed |
| BLVCMAX | Maximum N.B. labour-sponsored funds tax credit allowed |
| BLVCRT | Percent of N.B. labour-sponsored funds cost allowed as credit |
| BTRBAS | Base N.B. low income tax reduction |
| BTRRR | N.B. low income tax reduction Reduction Rate |
| BTRSP | N.B. low income tax reduction for spouse or equivalent-to-spouse |
| BTRTD | N.B. low income tax reduction Turndown |
| <u>1.3.5.4.4.1</u> | <u>New Brunswick Tax on taxable income</u> |
| BTXFLG | N.B. tax on taxable income activation flag |
| BMXM | N.B. married amount |

| | |
|-----------|--|
| BMXMT | N.B. married amount turndown level |
| BEMXM | N.B. equivalent to married amount |
| BEMXMT | N.B. equivalent to married turndown level |
| BPNTCR | N.B. provincial non-refundable tax credit rate |
| BBXM | N.B. Basic Personal Exemption/amount |
| BAXM | N.B. Age Amount |
| BAXRR | N.B. Age Amount credit reduction rate |
| BAXTD | N.B. Age Amount net income turndown |
| BYPNDL | N.B. Pension Income Deduction Amount |
| BCPPCTXC | N.B. CPP Contribution Tax Credit activation flag |
| BEICTXC | N.B. EI Premium Tax Credit activation flag |
| BMEDEXFLG | N.B. Medical Expense Tax Credit activation flag |
| BMEDANF | N.B. Medical allowance lower limit net income fraction |
| BMEDALL | N.B. Medical allowance maximum lower limit |
| BCHATL1 | N.B. Charitable Donations amount level 1 |
| BCHATR1 | N.B. Charitable Donations tax credit rate 1 |
| BCHATR2 | N.B. Charitable Donations tax credit rate 2 |
| BMAXDX | N.B. Maximum Disability deduction/amount |
| BODISTC | N.B. Maximum infirm dependent 18 or older tax credit |
| BTUITFLG | N.B. Tuition Tax Credit activation flag |
| BEDXPM | N.B. Education Amount per month of full-time studies |
| BEDXPMP | N.B. Education Amount per month of part-time studies |
| BINTSLFLG | N.B. Interest on Student Loans Tax Credit activation flag |
| BPTX | N.B. tax table [taxable income,basic provincial tax] |
| BMAXET | N.B. maximum on transfer of education and tuition amount |
| BCGTC | N.B. Caregiver Tax Credit |
| BCGTCFLG | N.B. Caregiver Tax Credit activation flag |
| BCGTCOPT | N.B. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| BCGTCTD | N.B. Caregiver Tax Credit income turndown |
| BDTCR | N.B. dividend tax credit rate |
| BDTCRLC | N.B. dividend tax credit rate from large (eligible) corporations |
| BAMTOPT | N.B. alternative minimum tax option |
| BAMTTX | N.B. amt rate as tax on adjusted income |
| BAMTPCTF | N.B. amt rate as pct of additional fed tax due to minimum tax |
| BAMTPCTM | N.B. amt rate as pct of federal minimum tax amount |

1.3.5.4.5 Québec

1.3.5.4.5.1 Net income

| | |
|--------------|---|
| QSPLTPNSFLAG | Quebec flag to split pension income |
| QPENSPLTINCR | Quebec increment by which to split pension income |
| QSPLTPNSOPT | Quebec option for income concept to optimize split pension income |
| QALEXP | Quebec proportion of other allowable employment expenses to use |
| QCAPGIR | Quebec capital gains inclusion rate |
| QDGUR | Quebec dividend gross-up rate |
| QDGURLC | Quebec dividend gross-up rate from large (eligible) corporations |
| QEEXPDED | Quebec employment expenses deduction application flag |
| QEMPDEDP | Quebec earned income deduction percent of income |
| QEMPDEDM | Quebec earned income deduction for workers maximum |
| QNTCR | Quebec nominal tax credit rate |
| QNORTHDED | Quebec northern deductions - 0=for taxable income, 1=for net income |
| QCMPOPT | Quebec Complementary Credit option |
| QSTSCA | Quebec Single Tax System Complementary Amount |
| QNORFAMI | Quebec Northern Deductions from Family Tax Credit Income flag |
| QREPFAMI | Quebec repayment of UI/OAS benefits deduct from income flag |

1.3.5.4.5.1.1 Child Care Expenditures

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

| | |
|----------|---|
| CCEATFLG | CCEA eligible->claimable transformation activation flag |
| CCEATFR | CCEA eligible->claimable fraction |
| CCEATLL | CCEA eligible->claimable lower limit |
| QCCEAOLD | Quebec CCEA old child limit |
| QCCEAYNG | Quebec CCEA young child limit |
| QCCEFLAG | Quebec Refundable Child Care Expense tax |

credit flag

QCCEINCDF Quebec Refundable CCE Income Definition flag

1.3.5.4.5.2 Taxable Income and Individual Exemptions

QBXN Quebec basic personal exemption/amount

QCHATNF Quebec charitable donations maximum % net income

QGIFTFLG Quebec max to gifts to Federal/Province/Crown activation flag

QGIFTHCR Quebec higher tax credit on large gifts activation flag

QGIFTL1 Quebec minimum gift limit subject to higher credit rate

QGFTCR Quebec credit rate for gifts over upper limit

QMAXDX Quebec maximum disability deduction/amount

QSFDISFLAG Quebec Simplified Form Disability tax credit inclusion flag

QNTCR Quebec nominal tax credit rate

QREPNFTG Social program repayments reduce Quebec net income flag

QCALRFLG Quebec combined age, living alone retirement credit

QSADED Quebec deduction of social assistance benefits from net income flag

1.3.5.4.5.2.1 Age tax credit

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

QAXM Quebec age exemption/amount

QAXPI Quebec age exemption reduction phase in

QAXRR Quebec age exemption reduction rate

QAXTD Quebec age exemption income turn down

1.3.5.4.5.2.2 Health Services Fund

QHSCFLAG Quebec Health Services Fund Contribution calculation flag

QHSC1 Quebec Health Services Fund Contribution Lower Level Income Threshold

QHSC2 Quebec Health Services Fund Contribution Upper Level Income Threshold

QHSCM1 Quebec Health Services Fund Contribution Lower Level Maximum

QHSCM2 Quebec Health Services Fund Contribution Upper

| | |
|----------|---|
| | Level Maximum |
| QHSCR1 | Quebec Health Services Fund Contribution Lower Level Inclusion Rate |
| QHSCR2 | Quebec Health Services Fund Contribution Upper Level Inclusion Rate |
| QHSSFLSS | Quebec Health Services Fund Contrib. Allowable Losses Deduction flag |
| QHSSFUIR | Quebec Health Services Fund Contrib. UI/EI Repayment Deduction flag |
| QHSSFALM | Quebec Health Services Fund Contrib. Alimony Paid Deduction flag |
| QHSSFCAR | Quebec Health Services Fund Contrib. Carrying Charges Deduction flag |

1.3.5.4.5.2.3 Medical Expenses

| | |
|-----------|---|
| QMEDEXFLG | Quebec Medical Expense non-refundable Tax Credit activation flag |
| QMEDANF | Quebec medical allowance lower limit net income fraction |

1.3.5.4.5.2.4 Retirement income credit

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

1.3.5.4.5.2.5 Experienced Worker tax credit

| | |
|---------|---|
| QEWFLAG | Quebec flag for Tax Credit for Experienced Worker |
| QEWAGE | Quebec eligible age for Tax Credit for Experienced Worker |
| QEWERNM | Quebec Minimum eligible earnings for Tax Credit for Experienced Worker |
| QEWEINC | Quebec Eligible earning amount for Tax Credit for Experienced Worker |
| QEWTCR | Quebec tax credit rate for Tax Credit for Experienced Worker |

1.3.5.4.5.3 Family related deductions or credits

| | |
|----------|--|
| QBXN | Quebec basic personal exemption/amount |
| QNTCR | Quebec nominal tax credit rate |
| QCALRFLG | Quebec combined age, living alone retirement credit |

1.3.5.4.5.3.1 Dependant exemption/credit

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

| | |
|--|--|
| QYCXM1 | Quebec dependent child #1 amount |
| QYCXM2 | Quebec dependent child #2 amount |
| QODISTC | Quebec infirm dependent amount (18 and over) |
| QDTCNCA1 | Quebec Dependent Tax Credit Amount for first dependent without child assistance |
| QDTCNCA2 | Quebec Dependent Tax Credit Amount for other dependents without child assistance |
| QDTCSPA | Quebec Dependent Tax Credit Single Parent Amount (no child assistance) |
| QPSXM | Quebec post-secondary exemption/amount |
| QPSXMINC | Quebec income ratio for post-secondary exemption/amount |
| QTPCFLG | Quebec transfer of recognized parental contribution to education activation flag |
| QESSNEEDS | Quebec essential needs for transfer of parental contributions |
| <i>1.3.5.4.5.3.2 Living alone exemption/credit</i> | |
| QLAXM | Quebec living alone exemption/amount |
| QLAXPI | Quebec living alone phase-in |
| QLAXRR | Quebec living alone reduction rate |
| QLAXTD | Quebec living alone turn down |
| QLPXM | Quebec lone parent exemption/amount |
| QLAXOLDDEP | Quebec living alone amount if all dependents 18 or over |
| <i>1.3.5.4.5.3.3 Married exemption/credit</i> | |
| QMXM | Quebec married exemption/amount |
| <i>1.3.5.4.5.3.4 Medical exemption/credit</i> | |
| QMEDANF | Quebec medical allowance lower limit net income fraction |
| <u>1.3.5.4.5.4 Taxable income and non-refundable credits</u> | |
| QBXM | Quebec basic personal exemption/amount |
| QDTCR | Quebec dividend tax credit rate |
| QDTCRLC | Quebec dividend tax credit rate from large (eligible) corporations |
| QNTCR | Quebec nominal tax credit rate |
| QINTSLTC | Quebec student loan interest tax credit flag |
| QTUITRFFLG | Quebec flag to allow transfer of tuition tax credit to parents |

| | |
|----------|--|
| QTX | Quebec income tax table [taxable income,basic provincial tax] |
| QITSFSEW | Quebec improved tax system for self-employed worker activation flag |
| QITSSEF | Quebec percentage of self-employ CPP/QPP contributions to convert to deduction |

1.3.5.4.5.4.1 *Alternative minimum tax*

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

| | |
|-------------|--|
| QAMTDIVFLG | Quebec Alternative Minimum Tax - dividend level triggers AMT flag |
| QAMTDIV | Quebec Alternative Minimum Tax Taxable Dividend Limit |
| QAMTCAPR | Quebec Alternative Minimum Tax Capital inclusion rate |
| QAMTRITC | Quebec Alternative Minimum Tax Retirement Income Credit Deduction |
| QAMTRPFLG | RRSP/RPP included in Quebec Alternative Minimum Tax (1=include) |
| QAMTTX | QAMTX tax rate |
| QAMTX | QAMTX exemption level |
| QAMTXFLG | Quebec alternative minimum tax, QAMTX, activation flag |
| QAMTXSTKFLG | QAMTX stock option deduction inclusion (1=stk can be deducted) |
| QAMTSTTC | Quebec Alternative Minimum Tax Spouse Transfer of Tax Credits Flag |
| QCAPGIR | Quebec capital gains inclusion rate |
| QDGUR | Quebec dividend gross-up rate |

1.3.5.4.5.4.2 *Health Contribution*

| | |
|---------|---|
| QHCFLAG | Quebec Health Contribution activation flag |
| QHCAMT | Quebec Health Contribution base amount |
| QHCINCT | Quebec Health Contribution Income Threshold [family type] |

| | |
|--|--|
| <i>1.3.5.4.5.4.3 Child care credit</i> | |
| CCEATFLG | CCEA eligible->claimable transformation activation flag |
| CCEATFR | CCEA eligible->claimable fraction |
| CCEATLL | CCEA eligible->claimable lower limit |
| QCCEAOLD | Quebec CCEA old child limit |
| QCCEAYNG | Quebec CCEA young child limit |
| QCCEETCR | Refundable CCE credit rate [net income, % cce claimable] |
| QCCEEIFLG | Quebec Refundable CCE EI Benefits in Earned Income flag |
| QCCEEITST | Quebec Refundable CCE Earned Income Test flag |

1.3.5.4.5.4.4 Family Tax Reduction

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

1.3.5.4.5.4.5 Political Contribution

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

1.3.5.4.5.4.6 Labour sponsored funds tax credit

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

1.3.5.4.5.4.7 Surtax and Anti-Poverty Fund

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

1.3.5.4.5.4.8 Tax reduction

| | |
|-------|---------------------------------|
| QTRBE | Quebec Tax Reduction Breakeven |
| QTRP | Quebec tax Reduction proportion |

1.3.5.4.5.4.9 Simplified Tax System

| | |
|--------|--|
| QSFOPT | Quebec Simplified Form Option (1=general 2=simplified 3=optimized) |
| QSFTC | Quebec Simplified Form tax credit |

| | |
|------------|--|
| QSFTXCR | Quebec Simplified Form - transfer unused credits to spouse under either tax system |
| QSFDED | Quebec Simplified Form - additional deductions for net income calculation flag |
| QSFSMXI | Quebec simplified form spouse maximum income for work sheet |
| QSFDISFLAG | Quebec Simplified Form Disability tax credit inclusion flag |
| QSFMEDFLAG | Quebec Simplified Form medical expense tax credit inclusion flag |

1.3.5.4.5.5 Refundable Tax Credits

PYINC Deflator to calculate previous year income

1.3.5.4.5.5.1 Child care credit

The following parameter applies in many groups of parameters.

| | |
|----------|--|
| CCEATFLG | CCEA eligible->claimable transformation activation flag |
| CCEATFR | CCEA eligible->claimable fraction |
| CCEATLL | CCEA eligible->claimable lower limit |
| QCCEAOLD | Quebec CCEA old child limit |
| QCCEAYNG | Quebec CCEA young child limit |
| QCCETCR | Refundable CCE credit rate [net income, % cce claimable] |

1.3.5.4.5.5.2 Consumer tax credit

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

1.3.5.4.5.5.3 Family allowance tax credit

| | |
|----------|--|
| QFATCMIN | QFATC minimum benefit paid |
| QFATCMNK | QFATC Minimum benefits by kid rank |
| QFATCMRR | QFATC turn down income levels and reduction rate for married parents |
| QFATCMXK | QFATC Maximum benefits by kid rank |
| QFATCOPT | Quebec Family Allowance Tax Credit Option |

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

1.3.5.4.5.5.4 Housing parent tax credit

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

1.3.5.4.5.5.5 Refundable Natural Caregivers tax credit

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

1.3.5.4.5.5.6 Income definition

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

1.3.5.4.5.5.7 Property tax credit

| | |
|---------|---|
| QFAMDED | Quebec Family related deduction on income in refundable credits |
| QPTRMTP | Quebec property tax minimum tax per person |

| | |
|---|---|
| QPTRMTR | Quebec property tax maximum tax for reduction |
| QPTRRR | Quebec property tax rebate reduction rate |
| QPTRTF | Quebec property tax fraction |
| QRTRFLAG | Quebec real estate rebate activation flag |
| <i>1.3.5.4.5.5.8 Tax credit for medical expenses</i> | |
| QMRTCFLG | Quebec refundable tax credits for medical expenses activation flag |
| QMEDRMIN | Minimum earnings for Quebec refundable tax credit for medical expenses |
| QMEDRATE | Proportion of expenses allowed for refundable tax credit for medical expenses |
| QMEDRMAX | Maximum expenses allowed for Que. refundable tax credit for medical expenses |
| QMEDINC | Income definition for Que. refundable tax credit for medical expenses |
| QMEDRTD | Turndown level for Que. refundable tax credit for medical expenses |
| QMEDRRR | Reduction rate for the Que. refundable tax credit for medical expenses |
| <i>1.3.5.4.5.5.9 Child Assistance refundable tax credit</i> | |
| QCAFLAG | Quebec Child Assistance refundable tax credit flag |
| QCATDC | Quebec Child Assistance Income Turndown for couples |
| QCATDS | Quebec Child Assistance Income Turndown for single parents |
| QCAMAX | Quebec Child Assistance Maximum [number of children] |
| QCAMIN | Quebec Child Assistance Minimum [number of children] |
| QCASPMAX | Quebec Child Assistance Maximum Single Parent additional credit |
| QCASPMIN | Quebec Child Assistance Minimum Single Parent additional credit |
| QCARR | Quebec Child Assistance Reduction Rate |
| <i>1.3.5.4.5.5.10 Work Premium refundable tax credit</i> | |
| QWPFLAG | Quebec Work Premium refundable tax credit flag |
| QWPCR | Quebec Work Premium Credit Rate [family type] |
| QWPEIPI | Quebec Work Premium Employment Income Phase In [family type] |
| QWPMAX | Quebec Work Premium Maximum [family type] |
| QWPTD | Quebec Work Premium Income Turndown [family type] |
| QWPRR | Quebec Work Premium Reduction Rate |
| QWPEXPFLG | Quebec Work Premium employment deductions application flag |

| | |
|---|---|
| QWPSEINC | Quebec Work Premium self-employment income concept flag |
| <i>1.3.5.4.5.5.11 Adapted Work Premium refundable tax credit for disabled</i> | |
| QAWPFLAG | Quebec Adapted Work Premium for Disabled refundable tax credit flag |
| QAWPCR | Quebec Adapted Work Premium for Disabled Credit Rate [family type] |
| QAWPEIPI | Quebec Adapted Work Premium for Disabled Employment Income Phase In [family type] |
| QAWPMAX | Quebec Adapted Work Premium for Disabled Maximum [family type] |
| QAWPTD | Quebec Adapted Work Premium for Disabled Income Turndown [family type] |
| QAWPRR | Quebec Adapted Work Premium for Disabled Reduction Rate |
| <i>1.3.5.4.5.5.12 Tax Credit for Home Improvement and Renovation</i> | |
| QHRTCFLAG | Quebec Tax Credit for Home Improvement and Renovation activation flag |
| QHRTCMIN | Quebec Tax Credit for Home Improvement and Renovation minimum eligible expenses |
| QHRTCMAX | Quebec Tax Credit for Home Improvement and Renovation maximum eligible expenses |
| QHRTCR | Quebec Tax Credit for Home Improvement and Renovation rate |
| 1.3.5.4.6 | Ontario |
| OPTF | Ontario provincial tax fraction |
| OFTCOPT | Ontario foreign tax credit application option |
| OSSML | Ontario surtax first cut-in level |
| OSSML2 | Ontario surtax second cut-in level |
| OSSMR | Ontario surtax first level rate |
| OSSMR2 | Ontario surtax second level rate |
| OPTC | Ontario political contribution table [total donations,donation allowed] |
| OPTCBEN | Maximum Ontario political tax credit allowed |
| OPTCFLAG | Ontario political contribution refundable tax credit flag |
| OLVCMAX | Maximum Ont. labour-sponsored funds tax credit allowed |
| OLVCRT | Percent of Ont. labour-sponsored funds cost allowed as credit |
| OTXDVMAX | Maximum taxpayer dividend |
| OTXDVMIN | Minimum taxpayer dividend for people with non-zero taxes |
| OPYTAX | Estimate of previous year's Ontario taxes |
| OHPFLAG | Ontario Health Premium activation flag |
| OHPBASE | Ontario Health Premium table [taxable |

| | |
|-----------|--|
| | income,premium] |
| OHPPI | Ontario Health Premium program phase in |
| OTXTGRANT | Ontario Textbook and Technology Grant amount |

1.3.5.4.6.1 Ontario Tax Reduction

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

1.3.5.4.6.2 Ontario property and sales tax credits

| | |
|----------|---|
| OTCNIBA | Ontario tax credit net income base amount |
| OSTCNIBA | Ontario seniors tax credit net income base amount |
| OSTCNIBC | Ontario seniors tax credit net income base amount for couples |
| OSTCFLAG | Ontario seniors tax credit claimed flag |
| OPRIR | Ontario property tax credit rental inclusion rate (pre 2010) |
| OPCRA | Ontario property tax college residence amount (pre 2010) |
| OPOCM | Ontario property tax maximum occupancy cost (pre 2010) |
| OSPOCM | Ontario seniors property tax maximum occupancy cost (pre 2010) |
| OPOCAR | Ontario property tax percent of occupancy cost (pre 2010) |
| OSTCB | Ontario sales tax credit basic credit (pre 2010) |
| OSTCS | Ontario sales tax credit spouse credit (pre 2010) |
| OSTCD | Ontario sales tax credit dependant credit (pre 2010) |
| OSTCP | Ontario sales tax credit percent of income (pre 2010) |
| OSSTCP | Ontario seniors sales tax credit percent of income (pre 2010) |
| OPSMAX | Ontario property/sales tax credit maximum (pre 2010) |
| OSPSMAX | Ontario seniors property/sales tax credit maximum (pre 2010) |

1.3.5.4.6.3 Ontario Sales Tax Credit

| | |
|----------|--|
| OSPTCOPT | Ontario property and sales tax credits option |
| OSTCA | Ontario sales tax credit amount per adult (post 2009) |
| OSTCC | Ontario sales tax credit amount per child (post 2009) |
| OSTCTDS | Ontario sales tax credit income turndown level for single persons (post 2009) |

| | |
|---------------|---|
| OSTCTDF | Ontario sales tax credit income turndown level for families (post 2009) |
| OSTCRR | Ontario sales tax credit reduction rate (post 2009) |
| 1.3.5.4.6.3.1 | <i>Ontario Sales Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| OSTCAP | Ontario sales tax credit amount per adult for 1st half of year |
| OSTCCP | Ontario sales tax credit amount per child for 1st half of year |
| OSTCTDSP | Ontario sales tax credit income turndown level for single persons for 1st half of year |
| OSTCTDFP | Ontario sales tax credit income turndown level for families for 1st half of year |
| OSTCRRP | Ontario sales tax credit reduction rate for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.5.4.6.4 | <u>Ontario Property Tax Credit</u> |
| OSPTCOPT | Ontario property and sales tax credits option |
| OPRTCRIIR | Ontario property tax credit rental inclusion rate (post 2009) |
| OPRTCRA | Ontario property tax credit college residence amount (post 2009) |
| OPRTCBAS | Ontario property tax credit base amount (post 2009) |
| OPRTCBSBAS | Ontario property tax credit base amount for seniors (post 2009) |
| OPRTCOCM | Ontario property tax credit maximum occupancy cost (post 2009) |
| OPRTCSOCM | Ontario property tax credit maximum occupancy cost for seniors (post 2009) |
| OPRTCOCAR | Ontario property tax credit percent of occupancy cost (post 2009) |
| OPRTCTDS | Ontario property tax credit income turndown level for single persons (post 2009) |
| OPRTCTDF | Ontario property tax credit income turndown level for families (post 2009) |
| OPRTCSTDS | Ontario property tax credit income turndown level for senior single persons (post 2009) |
| OPRTCSTDF | Ontario property tax credit income turndown level for senior couples (post 2009) |
| OPRTCRR | Ontario property tax credit reduction rate (post 2009) |
| OEPTCENER | Ontario energy component of the property tax credit (post 2009) |
| OEPTCOPT | Ontario energy and property tax credit option |

| | |
|----------------------|--|
| PYINC | Deflator to calculate previous year income |
| <i>1.3.5.4.6.4.1</i> | <i>Ontario Property Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| OEPTCOPT | Ontario energy and property tax credit option |
| OPRTCBASP | Ontario property tax credit base amount for 1st half of year |
| OPRTCSBASP | Ontario property tax credit base amount for seniors for 1st half of year |
| OPRTCOCMP | Ontario property tax credit maximum occupancy cost for 1st half of year |
| OPRTCSOCMP | Ontario property tax credit maximum occupancy cost for seniors for 1st half of year |
| OPRTCOCARP | Ontario property tax credit percent of occupancy cost for 1st half of year |
| OPRTCTDSP | Ontario property tax credit income turndown level for single persons for 1st half of year |
| OPRTCTDFP | Ontario property tax credit income turndown level for families for 1st half of year |
| OPRTCSTDSP | Ontario property tax credit income turndown level for senior single persons for 1st half of year |
| OPRTCSTDFP | Ontario property tax credit income turndown level for senior couples for 1st half of year |
| OPRTCRRP | Ontario property tax credit reduction rate for 1st half of year |
| OEPTCENERP | Ontario energy component of the property tax credit for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| <u>1.3.5.4.6.5</u> | <u>Ontario Sales Tax Transition Benefit</u> |
| OSTTBFLG | Ontario Sales Tax Transition Benefit flag |
| OSTTBF | Maximum Ontario Sales Tax Transition Benefit for families |
| OSTTBS | Maximum Ontario Sales Tax Transition Benefit for single persons |
| OSTTBRR | Ontario Sales Tax Transition Benefit Reduction Rate |
| OSTTBTDF | Ontario Sales Tax Transition Benefit Turndown for families |
| OSTTBTDS | Ontario Sales Tax Transition Benefit Turndown for single persons |
| <u>1.3.5.4.6.6</u> | <u>Ontario Employer Health Tax</u> |
| OEHTFLAG | OEHT - Ontario Employer Health Tax Flag |
| OEHTEX | OEHT - Exemption |
| OEHTRR | OEHT - Rate |
| OEHTDRR | OEHT - Income Tax Deduction Rate |
| <u>1.3.5.4.6.7</u> | <u>Ontario Tax on taxable income</u> |

| | |
|-----------|--|
| OTXFLG | Ont. tax on taxable income activation flag |
| OMXM | Ont. married amount |
| OMXMT | Ont. married amount turndown level |
| OEMXM | Ont. equivalent to married amount |
| OEMXMT | Ont. equivalent to married turndown level |
| OPNTR | Ont. provincial non-refundable tax credit rate |
| OBXM | Ont. Basic Personal Exemption/amount |
| OAXM | Ont. Age Amount |
| OAXRR | Ont. Age Amount credit reduction rate |
| OAXTD | Ont. Age Amount net income turndown |
| OYPNDL | Ont. Pension Income Deduction Amount |
| OCPPCTXC | Ont. CPP Contribution Tax Credit activation flag |
| OEICTXC | Ont. EI Premium Tax Credit activation flag |
| OMEDEXFLG | Ont. Medical Expense Tax Credit activation flag |
| OMEDANF | Ont. Medical allowance lower limit net income fraction |
| OMEDALL | Ont. Medical allowance maximum lower limit |
| OCHATL1 | Ont. Charitable Donations amount level 1 |
| OCHATR1 | Ont. Charitable Donations tax credit rate 1 |
| OCHATR2 | Ont. Charitable Donations tax credit rate 2 |
| OMAXDX | Ont. Maximum Disability deduction/amount |
| OODISTC | Ont. Maximum infirm dependent 18 or older tax credit |
| OTUITFLG | Ont. Tuition Tax Credit activation flag |
| OEDXPM | Ont. Education Amount per month of full-time studies |
| OEDXPMPT | Ont. Education Amount per month of part-time studies |
| OINTSLFLG | Ont. Interest on Student Loans Tax Credit activation flag |
| OPTX | Ont. tax table [taxable income,basic provincial tax] |
| OMAXET | Ont. maximum on transfer of education and tuition amount |
| OCGTC | Ont. Caregiver Tax Credit |
| OCGTCFLG | Ont. Caregiver Tax Credit activation flag |
| OCGTCOPT | Ont. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| OCGTCTD | Ont. Caregiver Tax Credit income turndown |
| ODTCR | Ont. dividend tax credit rate |
| ODTCRLC | Ont. dividend tax credit rate from large (eligible) corporations |
| OAMTOPT | Ont. alternative minimum tax option |
| OAMTTX | Ont. amt rate as tax on adjusted income |
| OAMTPCTF | Ont. amt rate as pct of additional fed tax due to minimum tax |

| | |
|--------------------|--|
| OAMTPCTM | Ont. amt rate as pct of federal minimum tax amount |
| OCGIRFLG | Ont. Capital Gains Inclusion Rate Activation Flag |
| OCAPGIR | Ont. Capital Gains Inclusion Rate |
| <u>1.3.5.4.6.8</u> | <u>Ontario Senior Homeowners' Property Tax Grant</u> |
| OSHPTGFLG | Ont. Senior Homeowners' Property Tax Grant activation flag |
| OSHPTGAMT | Ont. Senior Homeowners' Property Tax Grant amount |
| OSHPTGMPT | Ont. Senior Homeowners' Property Tax Grant minimum property tax allowed |
| OSHPTGTDS | Ont. Senior Homeowners' Property Tax Grant income turndown for single seniors |
| OSHPTGPOS | Ont. Senior Homeowners' Property Tax Grant income phase out for single seniors |
| OSHPTGTDC | Ont. Senior Homeowners' Property Tax Grant income turndown for senior couples |
| OSHPTGPOC | Ont. Senior Homeowners' Property Tax Grant income phase out for senior couples |

1.3.5.4.7 Manitoba

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

1.3.5.4.7.1 Manitoba Cost of Living Tax Credit

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

| | |
|---|--|
| MCMINAGE | Manitoba cost-of-living tax credit minimum age |
| <u>1.3.5.4.7.2 Manitoba Tax Reduction</u> | |
| MRBXM | Manitoba tax reduction basic credit |
| MRMXM | Manitoba tax reduction married credit |
| MREMXXM | Manitoba tax reduction married equivalent credit |
| MRAXM | Manitoba tax reduction age credit |
| MRSAXM | Manitoba tax reduction spouse age credit |
| MRDISEX | Manitoba tax reduction disability credit |
| MRODISEX | Manitoba tax reduction old disabled dependant credit |
| MRYCXM | Manitoba tax reduction young dependants credit |
| MTRNIO | Manitoba tax reduction net income offset |
| <u>1.3.5.4.7.3 Manitoba Surtax</u> | |
| MSBXM | Manitoba surtax basic credit |
| MSMXM | Manitoba surtax married credit |
| MSEMXXM | Manitoba surtax married equivalent credit |
| MSAXM | Manitoba surtax age credit |
| MSSAXM | Manitoba surtax spouse age credit |
| MSDISEX | Manitoba surtax disability credit |
| MSODISEX | Manitoba surtax old disabled dependant credit |
| MSYCXM | Manitoba surtax young dependants credit |
| <u>1.3.5.4.7.4 Manitoba Property Taxes</u> | |
| MPRIR | Manitoba property tax credit rental inclusion rate |
| MPBXM | Manitoba property tax credit basic credit |
| MPAXM | Manitoba property tax credit senior citizen credit |
| MPFINCRR | Manitoba property tax credit family income reduction rate |
| MPMINC | Manitoba property tax credit minimum credit |
| MPMNTH | Manitoba property tax minimum threshold |
| MHMASOPT | Manitoba homeowner assistance option (1=Model 2=database) |
| MSCHFLAG | Manitoba school tax assistance activation flag |
| MSCHAGE | Manitoba school tax minimum age |
| MSCHMNTH | Manitoba school tax minimum threshold |
| MSCHTD | Manitoba school tax turndown |
| MSCHRND | Manitoba school tax assistance rounding unit |
| MSCHBXM | Manitoba school tax basic amount |
| MSCHRR | Manitoba school tax reduction rate |
| <u>1.3.5.4.7.5 Manitoba Tax on taxable income</u> | |
| MTXFLG | Man. tax on taxable income activation flag |
| MMXM | Man. married amount |
| MMXMT | Man. married amount turndown level |
| MEMXM | Man. equivalent to married amount |
| MEMXMT | Man. equivalent to married turndown level |
| MPNTRC | Man. provincial non-refundable tax credit rate |
| MBXM | Man. Basic Personal Exemption/amount |

| | |
|------------|---|
| MAXM | Man. Age Amount |
| MAXRR | Man. Age Amount credit reduction rate |
| MAXTD | Man. Age Amount net income turndown |
| MYPNDL | Man. Pension Income Deduction Amount |
| MCPPCTXC | Man. CPP Contribution Tax Credit activation flag |
| MEICTXC | Man. EI Premium Tax Credit activation flag |
| MMEDEXFLG | Man. Medical Expense Tax Credit activation flag |
| MMEDANF | Man. Medical allowance lower limit net income fraction |
| MMEDALL | Man. Medical allowance maximum lower limit |
| MCHATL1 | Man. Charitable Donations amount level 1 |
| MCHATR1 | Man. Charitable Donations tax credit rate 1 |
| MCHATR2 | Man. Charitable Donations tax credit rate 2 |
| MMAXDX | Man. Maximum Disability deduction/amount |
| MODISTC | Man. Maximum infirm dependent 18 or older tax credit |
| MTUITFLG | Man. Tuition Tax Credit activation flag |
| MEDXPM | Man. Education Amount per month of full-time studies |
| MEDXPMPT | Man. Education Amount per month of part-time studies |
| MINTSLFLG | Man. Interest on Student Loans Tax Credit activation flag |
| MPTX | Man. tax table [taxable income,basic provincial tax] |
| MMAXET | Man. maximum on transfer of education and tuition amount |
| MCGTC | Man. Caregiver Tax Credit |
| MCGTCFLG | Man. Caregiver Tax Credit activation flag |
| MCGTCOPT | Man. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| MCGTCTD | Man. Caregiver Tax Credit income turndown |
| MFITEXPFLG | Manitoba Fitness Tax Credit activation flag |
| MFITEXPMAX | Manitoba Fitness Tax Credit maximum claim |
| MFTBFLAG | Man. Family Tax Benefit activation flag |
| MFTBSELF | Man. Family Tax Benefit amount for self |
| MFTBSP | Man. Family Tax Benefit amount for spouse or equivalent to spouse |
| MFTBKID | Man. Family Tax Benefit amount for kids |
| MFTBAGE | Man. Family Tax Benefit age amount |
| MFTBSAGE | Man. Family Tax Benefit age amount for spouse |
| MFTBDIS | Man. Family Tax Benefit amount for disability for self or spouse |
| MFTBODIS | Man. Family Tax Benefit amount for older infirm dependents |
| MFTBIOS | Man. Family Tax Benefit net income offset |

| | |
|------------|--|
| MDTCR | Man. dividend tax credit rate |
| MDTCRLC | Man. dividend tax credit rate from large (eligible) corporations |
| MAMTOPT | Man. alternative minimum tax option |
| MAMTTX | Man. amt rate as tax on adjusted income |
| MAMTPCTF | Man. amt rate as pct of additional fed tax due to minimum tax |
| MAMTPCTM | Man. amt rate as pct of federal minimum tax amount |
| MAMTFTCFLG | Man. amt flag for provincial foreign tax credit |

1.3.5.4.8 Saskatchewan

| | |
|---------|--|
| SPTF | Saskatchewan provincial tax fraction |
| SFTAX | Saskatchewan provincial flat surtax rate on net income |
| SDSRA | Saskatchewan deficit surtax reduction rate |
| SDSF | Saskatchewan provincial deficit surtax fraction |
| SSF | Saskatchewan provincial high income surtax fraction |
| SSCI | Saskatchewan surtax cut-in |
| STRBR | Saskatchewan basic provincial tax reduction |
| SSTR | Saskatchewan spousal & married equivalent tax reduction |
| STRCL | Saskatchewan child tax reduction limit |
| STRPC | Saskatchewan tax reduction per child |
| STRSC | Saskatchewan tax reduction for senior citizens |
| STRRR | Saskatchewan tax reduction reduction rate |
| STRBA | Saskatchewan tax reduction base amount |
| SPTC | Saskatchewan political contribution table [total donations,donation allowed] |
| SPTCBEN | Maximum Saskatchewan political tax credit allowed |
| SLVCMAX | Maximum Sask. labour-sponsored funds tax credit allowed |
| SLVCRT | Percent of Sask. labour-sponsored funds cost allowed as credit |

1.3.5.4.8.1 Saskatchewan Sales Tax Credit

| | |
|------------|---|
| SSTCFLAG | Sask. sales tax credit activation flag |
| SSTCBAS | Sask. sales tax credit base amount |
| SSTCBASTD | Sask. sales tax credit base amount turndown |
| SSTCSP | Sask. sales tax credit spousal amount |
| SSTCSPTD | Sask. sales tax credit spousal amount turndown |
| SSTCKID | Sask. sales tax credit child amount |
| SSTC1KIDTD | Sask. sales tax credit child amount turndown if only 1 child |
| SSTC2KIDTD | Sask. sales tax credit child amount turndown if more than 1 child |

| | |
|----------------------|--|
| SSTCRR | Sask. sales tax credit reduction rate |
| SSTCBASPIR | Sask. sales tax credit base amount phase in rate |
| SSTCPI | Sask. sales tax credit phase in |
| <i>1.3.5.4.8.1.1</i> | <i>Saskatchewan Sales Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| SSTCBASP | Sask. sales tax credit base amount for 1st half of year |
| SSTCBASTDP | Sask. sales tax credit base amount turndown for 1st half of year |
| SSTCSPP | Sask. sales tax credit spousal amount for 1st half of year |
| SSTCSPTDP | Sask. sales tax credit spousal amount turndown for 1st half of year |
| SSTCKIDP | Sask. sales tax credit child amount for 1st half of year |
| SSTC1KIDTDP | Sask. sales tax credit child amount turndown if only 1 child for 1st half of year |
| SSTC2KIDTDP | Sask. sales tax credit child amount turndown if more than 1 child for 1st half of year |
| SSTCRRP | Sask. sales tax credit reduction rate for 1st half of year |
| SSTCBASPIRP | Sask. sales tax credit base amount phase in rate for 1st half of year |
| SSTCPI1P | Sask. sales tax credit phase in for 1st half of year |
| SSTCPI2P | Sask. sales tax credit phase in for 2nd half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.5.4.8.2 Saskatchewan Low Income Tax Credit

| | |
|-----------|--|
| SLITCFLAG | Sask. Low Income Tax Credit activation flag |
| SLITCBAS | Sask. low Income Tax Credit base amount |
| SLITCSP | Sask. low Income Tax Credit spousal amount |
| SLITCKID | Sask. low Income Tax Credit child amount |
| SLITCNKID | Sask. low Income Tax Credit Maximum Number of Children |
| SLITCTD | Sask. low Income Tax Credit turndown |
| SLITCRR | Sask. low Income Tax Credit reduction rate |

1.3.5.4.8.2.1 Saskatchewan Low Income Tax Credit for the calendar year

| | |
|-----------|---|
| GSTCYFLG | GST credit calendar year calculation activation flag |
| SLITCBASP | Sask. low Income Tax Credit base amount for 1st half of year |
| SLITCSPP | Sask. low Income Tax Credit spousal amount for 1st half of year |
| SLITCKIDP | Sask. low Income Tax Credit child amount for 1st half of year |

| | |
|-------------|---|
| SLITCNKIDP | Sask. low Income Tax Credit Maximum Number of Children for 1st half of year |
| SLITCTDP | Sask. low Income Tax Credit turndown for 1st half of year |
| SLITCRRP | Sask. low Income Tax Credit reduction rate for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |
| 1.3.5.4.8.3 | <u>Saskatchewan Tax on taxable income</u> |
| STXFLG | Sask. tax on taxable income activation flag |
| SMXM | Sask. married amount |
| SMXMT | Sask. married amount turndown level |
| SEMXM | Sask. equivalent to married amount |
| SEMXT | Sask. equivalent to married turndown level |
| SPNTR | Sask. provincial non-refundable tax credit rate |
| SBXM | Sask. Basic Personal Exemption/amount |
| SAXM | Sask. Age Amount |
| SAXRR | Sask. Age Amount credit reduction rate |
| SAXTD | Sask. Age Amount net income turndown |
| SYPNDL | Sask. Pension Income Deduction Amount |
| SCPPCTXC | Sask. CPP Contribution Tax Credit activation flag |
| SEICTXC | Sask. EI Premium Tax Credit activation flag |
| SMEDEXFLG | Sask. Medical Expense Tax Credit activation flag |
| SMEDANF | Sask. Medical allowance lower limit net income fraction |
| SMEDALL | Sask. Medical allowance maximum lower limit |
| SCHATL1 | Sask. Charitable Donations amount level 1 |
| SCHATR1 | Sask. Charitable Donations tax credit rate 1 |
| SCHATR2 | Sask. Charitable Donations tax credit rate 2 |
| SMAXDX | Sask. Maximum Disability deduction/amount |
| SODISTC | Sask. Maximum infirm dependent 18 or older tax credit |
| STUITFLG | Sask. Tuition Tax Credit activation flag |
| SEDXPM | Sask. Education Amount per month of full-time studies |
| SEDXPMPT | Sask. Education Amount per month of part-time studies |
| SINTSLFLG | Sask. Interest on Student Loans Tax Credit activation flag |
| SPTX | Sask. tax table [taxable income,basic provincial tax] |
| SMAXET | Sask. maximum on transfer of education and tuition amount |
| SCGTC | Sask. Caregiver Tax Credit |
| SCGTCFLG | Sask. Caregiver Tax Credit activation flag |
| SCGTCOPT | Sask. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |

| | |
|----------|---|
| SCGTCTD | Sask. Caregiver Tax Credit income turndown |
| SDTCR | Sask. dividend tax credit rate |
| SDTCRLC | Sask. dividend tax credit rate from large (eligible) corporations |
| SAMTOPT | Sask. alternative minimum tax option |
| SAMTTX | Sask. amt rate as tax on adjusted income |
| SAMTPCTF | Sask. amt rate as pct of additional fed tax due to minimum tax |
| SAMTPCTM | Sask. amt rate as pct of federal minimum tax amount |
| SCNTC | Sask. non-refundable child tax credit amt per child |
| SSSTC | Sask. senior supplement tax credit |

1.3.5.4.9

Alberta

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

1.3.5.4.9.1 Alberta Health Care Insurance Plan

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

1.3.5.4.9.2 Alberta Tax on taxable income

| | |
|--------|--|
| ATXFLG | Alta tax on taxable income activation flag |
|--------|--|

| | |
|-----------|--|
| AMXM | Alta married amount |
| AMXMT | Alta married amount turndown level |
| AEMXM | Alta equivalent to married amount |
| AEMXMT | Alta equivalent to married turndown level |
| APNTR | Alta provincial non-refundable tax credit rate |
| ABXM | Alta Basic Personal Exemption/amount |
| AAXM | Alta Age Amount |
| AAXRR | Alta Age Amount credit reduction rate |
| AAXTD | Alta Age Amount net income turndown |
| AYPNDL | Alta Pension Income Deduction Amount |
| ACPPCTXC | Alta CPP Contribution Tax Credit activation flag |
| AEICTXC | Alta EI Premium Tax Credit activation flag |
| AMEDEXFLG | Alta Medical Expense Tax Credit activation flag |
| AMEDANF | Alta Medical allowance lower limit net income fraction |
| AMEDALL | Alta Medical allowance maximum lower limit |
| ACHATL1 | Alta Charitable Donations amount level 1 |
| ACHATR1 | Alta Charitable Donations tax credit rate 1 |
| ACHATR2 | Alta Charitable Donations tax credit rate 2 |
| AMAXDX | Alta Maximum Disability deduction/amount |
| AODISTC | Alta Maximum infirm dependent 18 or older tax credit |
| ATUITFLG | Alta Tuition Tax Credit activation flag |
| AEDXPM | Alta Education Amount per month of full-time studies |
| AEDXPMPT | Alta Education Amount per month of part-time studies |
| AINTSLFLG | Alta Interest on Student Loans Tax Credit activation flag |
| APTX | Alta tax table [taxable income,basic provincial tax] |
| AMAXET | Alta maximum on transfer of education and tuition amount |
| ACGTC | Alta Caregiver Tax Credit |
| ACGTCFLG | Alta Caregiver Tax Credit activation flag |
| ACGTCOPT | Alta Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| ACGTCTD | Alta Caregiver Tax Credit income turndown |
| ADTCR | Alta dividend tax credit rate |
| ADTCRLC | Alta dividend tax credit rate from large (eligible) corporations |
| AAMTOPT | Alta alternative minimum tax option |
| AAMTTX | Alta amt rate as tax on adjusted income |
| AAMTPCTF | Alta amt rate as pct of additional fed tax due to minimum tax |
| AAMTPCTM | Alta amt rate as pct of federal minimum tax |

| | |
|---------------------|---|
| | amount |
| 1.3.5.4.10 | British Columbia |
| CPTF | British Columbia provincial tax fraction |
| CSCI | British Columbia surtax first cut-in level |
| CSCI2 | British Columbia surtax second cut-in level |
| CSF | British Columbia surtax first level rate |
| CSF2 | British Columbia surtax second level rate |
| CSDC | British Columbia provincial surtax dependant credit |
| CPTCT | B.C. political contribution table [total donations, donation allowed] |
| CPTCBEN | Maximum B.C. political tax credit allowed |
| CPTCREP | British Columbia political tax credit refundable flag |
| CSUPCR | British Columbia supplemental tax credit |
| CSTCFLAG | British Columbia sales tax credit flag |
| CSTHINC | British Columbia family head income threshold (stc) |
| CSTSINC | British Columbia spousal income threshold top-up (stc) |
| CSTKINC | British Columbia kid income threshold top-up (stc) |
| CSTCR | British Columbia stc reduction rate |
| CSTC | British Columbia stc amount |
| CSTCKID | British Columbia stc amount for children |
| CLITR | B.C. Low Income Tax Reduction Credit |
| CLITRTD | B.C. Low Income Tax Reduction Credit net income turndown |
| CLITRRR | B.C. Low Income Tax Reduction Credit reduction rate |
| CLVCRT | Percent of B.C. labour-sponsored funds cost allowed as credit |
| CLVCMAX | Maximum B.C. labour-sponsored funds tax credit allowed |
| CCLIMDIV | B.C. Climate Action Dividend |
| <u>1.3.5.4.10.1</u> | <u>British Columbia Medical Services Plan</u> |
| CMSPFLAG | B.C. Medical Services Plan activation flag |
| CMSPINCFLAG | B.C. Medical Services Plan flag to give to highest earner |
| CMSP | B.C. Medical Services Plan Premium [family size, amount] |
| CMSPRATE | B.C. Medical Services Plan Subsidy Rate [income, rate] |
| CMSPCDED | B.C. Medical Services Plan Child Deduction |
| CMSPADED | B.C. Medical Services Plan Age 65+ Deduction |
| CMSPDDED | B.C. Medical Services Plan Disability Deduction |

| | |
|--------------|--|
| CMSPSDED | B.C. Medical Services Plan Spouse Deduction |
| 1.3.5.4.10.2 | <u>British Columbia Tax on taxable income</u> |
| CTXFLG | B.C. tax on taxable income activation flag |
| CMXM | B.C. married amount |
| CMXMT | B.C. married amount turndown level |
| CEMXM | B.C. equivalent to married amount |
| CEMXMT | B.C. equivalent to married turndown level |
| CPNTR | B.C. provincial non-refundable tax credit rate |
| CBXM | B.C. Basic Personal Exemption/amount |
| CAXM | B.C. Age Amount |
| CAXRR | B.C. Age Amount credit reduction rate |
| CAXTD | B.C. Age Amount net income turndown |
| CYPNDL | B.C. Pension Income Deduction Amount |
| CCPPCTXC | B.C. CPP Contribution Tax Credit activation flag |
| CEICTXC | B.C. EI Premium Tax Credit activation flag |
| CMEDEXFLG | B.C. Medical Expense Tax Credit activation flag |
| CMEDANF | B.C. Medical allowance lower limit net income fraction |
| CMEDALL | B.C. Medical allowance maximum lower limit |
| CCHATL1 | B.C. Charitable Donations amount level 1 |
| CCHATR1 | B.C. Charitable Donations tax credit rate 1 |
| CCHATR2 | B.C. Charitable Donations tax credit rate 2 |
| CMAXDX | B.C. Maximum Disability deduction/amount |
| CODISTC | B.C. Maximum infirm dependent 18 or older tax credit |
| CTUITFLG | B.C. Tuition Tax Credit activation flag |
| CEDXPM | B.C. Education Amount per month of full-time studies |
| CEDXPMPT | B.C. Education Amount per month of part-time studies |
| CINTSLFLG | B.C. Interest on Student Loans Tax Credit activation flag |
| CPTX | B.C. tax table [taxable income,basic provincial tax] |
| CMAXET | B.C. maximum on transfer of education and tuition amount |
| CCGTC | B.C. Caregiver Tax Credit |
| CCGTCFLG | B.C. Caregiver Tax Credit activation flag |
| CCGTCOPT | B.C. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model) |
| CCGTCTD | B.C. Caregiver Tax Credit income turndown |
| CDTCR | B.C. dividend tax credit rate |
| CDTCRLC | B.C. dividend tax credit rate from large (eligible) corporations |
| CAMTOPT | B.C. alternative minimum tax option |
| CAMTTX | B.C. amt rate as tax on adjusted income |

| | |
|-----------------------|--|
| CAMPCTF | B.C. amt rate as pct of additional fed tax due to minimum tax |
| CAMPCTM | B.C. amt rate as pct of federal minimum tax amount |
| CAMFTFCFLG | B.C. amt flag for provincial foreign tax credit |
| <u>1.3.5.4.10.3</u> | <u>British Columbia Climate Action Tax Credit</u> |
| CCATCFLG | B.C. Climate Action Tax Credit activation flag |
| CCATCA | B.C. Climate Action Tax Credit amount for adults |
| CCATCC | B.C. Climate Action Tax Credit amount for children |
| CCATCR | B.C. Climate Action Tax Credit reduction rate |
| CCATCFL | B.C. Climate Action Tax Credit family reduction level |
| CCATCSL | B.C. Climate Action Tax Credit individual reduction level |
| <i>1.3.5.4.10.3.1</i> | <i>British Columbia Climate Action Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| CCATCAP | B.C. Climate Action Tax Credit amount for adults for 1st half of year |
| CCATCCP | B.C. Climate Action Tax Credit amount for children for 1st half of year |
| CCATCRP | B.C. Climate Action Tax Credit reduction rate for 1st half of year |
| CCATCFLP | B.C. Climate Action Tax Credit family reduction level for 1st half of year |
| CCATCSLP | B.C. Climate Action Tax Credit individual reduction level for 1st half of year |
| <u>1.3.5.4.10.4</u> | <u>British Columbia HST Low Income Tax Credit</u> |
| CHSTCFLG | B.C. HST Low Income Tax Credit activation flag |
| CHSTCA | B.C. HST Low Income tax credit amount per adult |
| CHSTCC | B.C. HST Low Income tax credit amount per child |
| CHSTCTDS | B.C. HST Low Income tax credit income turndown level for single persons |
| CHSTCTDF | B.C. HST Low Income tax credit income turndown level for families |
| CHSTCRR | B.C. HST Low Income tax credit reduction rate |
| <i>1.3.5.4.10.4.1</i> | <i>British Columbia HST Low Income Tax Credit for the calendar year</i> |
| GSTCYFLG | GST credit calendar year calculation activation flag |
| CHSTCAP | B.C. HST Low Income tax credit amount per adult for 1st half of year |
| CHSTCCP | B.C. HST Low Income tax credit amount per |

| | |
|-----------|--|
| CHSTCTDSP | child for 1st half of year B.C. HST Low Income tax credit income turndown level for single persons for 1st half of year |
| CHSTCTDFP | B.C. HST Low Income tax credit income turndown level for families for 1st half of year |
| CHSTCRRP | B.C. HST Low Income tax credit reduction rate for 1st half of year |
| PYINCP | Deflator to calculate income from 2 years prior |

1.3.6 Commodity Taxes

| | |
|-------------|--|
| CTFLAG | Commodity tax activation flag |
| CTOPT | Commodity tax calculation method [1=SHS,2=SPSM] |
| CTFCID | Federal custom import duties [com] |
| CTFEXD | Federal excise duties [com] |
| CTFEXT | Federal excise taxes [com] |
| CTFGST | Federal GST [com] |
| CTFNEW | New federal commodity tax [com] |
| CTFGSTHOUSE | Gst on housing to be allocated [prov][tenure] |
| CTPPLQ | Provincial profits on liquor commissions [prov] |
| CTPLGL | Provincial liquor gallonage tax [prov] |
| CTPGAS | Provincial gasoline tax [com x prov] |
| CTPAMU | Provincial amusement tax [prov] |
| CTPTOB | Provincial tobacco tax [prov] |
| CTPRST | Provincial retail sales tax [com x prov] |
| CTPCAR | Provincial carbon tax [com x prov] |
| CTPNEW | New provincial commodity tax [com x prov] |
| CTLPROP | Local property taxes |
| CTNES | Expenditures NES |
| CTSAVE | All positive savings |
| CTFABD | Account balancing difference |
| CTCAPTOBFLG | Flag to cap tobacco expenditures |
| CTTOBMAX | Maximum value of tobacco expenditures |

DESCRIPTION

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

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

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |

| | | | |
|-----------|---|----|--|
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 4 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 2 | -- | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

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

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.35000 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.35000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.35000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.35000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.35000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.35000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.35000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.35000 | 0.0% | Copied from ba15.mpr |

AAMTPCTM Alta amt rate as pct of federal minimum tax amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.35000 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |

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ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

AAMTTX Alta amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

AAXM Alta Age Amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3619.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 3742.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 3794.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 4022.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 4074.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 4152.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 4301.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 4503.00 | 4.7% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 4675.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 4689.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 4731.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 4835.64 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 4932.80 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 5029.96 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 5130.86 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 5235.49 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AAXRR Alta Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, AAXTD.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.15000 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1AB-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

AAXTD Alta Age Amount net income turndown

DESCRIPTION

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

See also impatxc, AAXRR

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 26941.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 27857.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 28247.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 29942.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 30331.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 30907.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 32020.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 33525.00 | 4.7% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 34799.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 34903.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 35217.00 | 0.9% | Form TD1AB E (11) |

| | | | |
|-----------|----------|------|---|
| ba12.mpr: | 35995.89 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 36719.16 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 37442.42 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 38193.48 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 38972.36 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

ABXM Alta Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 12900.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 13339.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 13525.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |

| | | | |
|-----------|----------|------|---|
| ba04.mpr: | 14337.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 14523.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 14899.00 | 2.6% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 15435.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 16161.00 | 4.7% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 16775.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 16825.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 16977.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 17352.48 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 17701.14 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 18049.80 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 18411.86 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 18787.33 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

ACBC1 Alberta Child benefit per child aged 0 - 6

DESCRIPTION

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

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

See also ACBC2, ACBC3 and ACBC4.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 935.04 | -- | Canada Child Tax Benefit Calculation |
| ba98.mpr: | 935.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba99.mpr: | 935.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1019.00 | 9.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1025.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba02.mpr: | 1055.00 | 2.9% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1071.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1106.00 | 3.3% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1124.00 | 1.6% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1147.00 | 2.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1174.00 | 2.4% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1196.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1228.00 | 2.7% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1236.00 | 0.7% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1256.00 | 1.6% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1284.21 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 1309.29 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1335.41 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1362.58 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1389.75 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

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

DESCRIPTION

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

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

See also ACBC2P, ACBC3P and ACBC4P.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 935.04 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 935.04 | 0.0% | Canada Child Tax Benefit Calculation |

| | | | |
|-----------|---------|------|--|
| ba99.mpr: | 935.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 935.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba01.mpr: | 1019.00 | 9.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1025.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba03.mpr: | 1055.00 | 2.9% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1071.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1106.00 | 3.3% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1124.00 | 1.6% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1147.00 | 2.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1174.00 | 2.4% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1196.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 1228.00 | 2.7% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1236.00 | 0.7% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1256.00 | 1.6% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1284.21 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 1309.29 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1335.41 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 1362.58 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

ACBC2 Alberta Child benefit per child aged 7 - 11

DESCRIPTION

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

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

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

See also ACBC1 ACBC3 and ACBC4.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1004.04 | -- | Canada Child Tax Benefit Calculation |
| ba98.mpr: | 1004.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba99.mpr: | 1004.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1088.00 | 8.4% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1095.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba02.mpr: | 1126.00 | 2.8% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1143.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1181.00 | 3.3% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1200.00 | 1.6% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1225.00 | 2.1% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1253.00 | 2.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1277.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |

| | | | |
|-----------|---------|------|--|
| ba09.mpr: | 1311.00 | 2.7% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1320.00 | 0.7% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1342.00 | 1.7% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1372.15 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1398.95 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1426.86 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1455.89 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1484.92 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

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

DESCRIPTION

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

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

See also ACBC1P, ACBC3P and ACBC4P.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1004.04 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 1004.04 | 0.0% | Canada Child Tax Benefit Calculation |
| ba99.mpr: | 1004.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1004.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba01.mpr: | 1088.00 | 8.4% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1095.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba03.mpr: | 1126.00 | 2.8% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1143.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1181.00 | 3.3% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1200.00 | 1.6% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1225.00 | 2.1% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1253.00 | 2.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1277.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 1311.00 | 2.7% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1320.00 | 0.7% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1342.00 | 1.7% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1372.15 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 1398.95 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1426.86 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 1455.89 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

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

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

See also ACBC1, ACBC2 and ACBC4.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1133.04 | -- | Canada Child Tax Benefit Calculation |
| ba98.mpr: | 1133.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba99.mpr: | 1133.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1217.00 | 7.4% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1225.00 | 0.7% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba02.mpr: | 1260.00 | 2.9% | CCTB Calculation Sheet - July 2002 to June 2003 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 1279.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1321.00 | 3.3% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1343.00 | 1.7% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1374.00 | 2.3% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1402.00 | 2.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1429.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1467.00 | 2.7% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1476.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1501.00 | 1.7% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1534.72 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1564.69 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1595.91 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1628.38 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1660.85 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

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

DESCRIPTION

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

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

See also ACBC1P, ACBC2P and ACBC4P.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1133.04 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 1133.04 | 0.0% | Canada Child Tax Benefit Calculation |
| ba99.mpr: | 1133.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1133.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba01.mpr: | 1217.00 | 7.4% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1225.00 | 0.7% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba03.mpr: | 1260.00 | 2.9% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1279.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1321.00 | 3.3% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1343.00 | 1.7% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1374.00 | 2.3% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1402.00 | 2.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1429.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 1467.00 | 2.7% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1476.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1501.00 | 1.7% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1534.72 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |

| | | | |
|-----------|---------|------|--|
| ba14.mpr: | 1564.69 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1595.91 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 1628.38 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

ACBC4 Alberta Child benefit per child aged 16- 17

DESCRIPTION

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

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

See also ACBC1, ACBC2 and ACBC3.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1205.04 | -- | Canada Child Tax Benefit Calculation |
| ba98.mpr: | 1205.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba99.mpr: | 1205.04 | 0.0% | Redbook, 1998 Edition, p. D5 |

| | | | |
|-----------|---------|------|--|
| ba00.mpr: | 1289.00 | 7.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1297.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba02.mpr: | 1335.00 | 2.9% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1355.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1399.00 | 3.2% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1423.00 | 1.7% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1452.00 | 2.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1486.00 | 2.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1514.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1554.00 | 2.6% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1564.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1590.00 | 1.7% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1625.72 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1657.47 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1690.54 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1724.93 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1759.32 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

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

DESCRIPTION

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

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

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

See also ACBC1P, ACBC2P and ACBC3P.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1205.04 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 1205.04 | 0.0% | Canada Child Tax Benefit Calculation |
| ba99.mpr: | 1205.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1205.04 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba01.mpr: | 1289.00 | 7.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1297.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba03.mpr: | 1335.00 | 2.9% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1355.00 | 1.5% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1399.00 | 3.2% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1423.00 | 1.7% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1452.00 | 2.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1486.00 | 2.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1514.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |

| | | | |
|-----------|---------|------|--|
| ba10.mpr: | 1554.00 | 2.6% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1564.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1590.00 | 1.7% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1625.72 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 1657.47 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1690.54 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 1724.93 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

ACGTC Alta Caregiver Tax Credit

DESCRIPTION

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

For more explanation see ACGTCFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|--------|---|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3500.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 3619.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 3670.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 3890.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 3940.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 4015.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 4160.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 9355.00 | 124.9% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 9711.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 9739.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 9827.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 10044.34 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 10246.16 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 10447.98 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 10657.56 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 10874.90 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

ACGTCFLG Alta Caregiver Tax Credit activation flag

DESCRIPTION

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

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

See ACGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2010 |

```

ba11.mpr:      1          --      Form TD1AB E (11)
ba12.mpr:      1          --      Copied from ba11.mpr
ba13.mpr:      1          --      Copied from ba12.mpr
ba14.mpr:      1          --      Copied from ba13.mpr
ba15.mpr:      1          --      Copied from ba14.mpr
ba16.mpr:      1          --      Copied from ba15.mpr

```

ACGTCOPT Alta Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (ACGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of ACGTCTD, with the resulting amount not to be greater than the maximum value of ACGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

ACGTCTD Alta Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the Alberta Caregiver Tax Credit (impcgtc). For more explanation see ACGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 15453.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 15978.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 16202.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 17174.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 17397.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 17728.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 18366.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 24229.00 | 31.9% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 25150.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 25225.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 25452.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 26014.92 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 26537.64 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 27060.35 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |

```

ba15.mpr:    27603.15    2.0%    Grown from ba14.mpr using
              CPIAL=1.020059
ba16.mpr:    28166.06    2.0%    Grown from ba15.mpr using
              CPIAL=1.020393

```

ACHATL1 Alta Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 200.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2005 |

| | | | |
|-----------|--------|------|--|
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ACHATR1 Alta Charitable Donations tax credit rate 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.10000 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.10000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

ACHATR2 Alta Charitable Donations tax credit rate 2

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.12750 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.12750 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.12750 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.12750 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.12750 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.12750 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.21000 | 64.7% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.21000 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.21000 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.21000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.21000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.21000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.21000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.21000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.21000 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.21000 0.0% Copied from ba15.mpr

ACPPCTXC Alta CPP Contribution Tax Credit activation flag

DESCRIPTION

The calculation of the Alberta Caregiver Tax Credit (impcgtc) 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).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1AB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

ADTCR Alta dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|---|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.06400 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.06000 | -6.2% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.05500 | -8.3% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.04500 | -18.2% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.03500 | -22.2% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.03500 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.03500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03500 | 0.0% | Copied from ba15.mpr |

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

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.06400 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.06400 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.07500 | 17.2% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.08000 | 6.7% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.09000 | 12.5% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.10000 | 11.1% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.09360 | -6.4% | Federal Income Tax Act 82 (derived) |
| ba12.mpr: | 0.08870 | -5.2% | Federal Income Tax Act 82 (derived) |
| ba13.mpr: | 0.08870 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08870 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08870 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.08870 0.0% Copied from ba15.mpr

AEDXPM Alta Education Amount per month of full-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 400.00 | -- | Federal Income Tax Form AB(S11) - 2001 |
| ba02.mpr: | 414.00 | 3.5% | Federal Income Tax Form AB(S11) - 2002 |
| ba03.mpr: | 419.00 | 1.2% | Federal Income Tax Form AB(S11) - 2003 |
| ba04.mpr: | 445.00 | 6.2% | Federal Income Tax Form AB(S11) - 2004 |
| ba05.mpr: | 450.00 | 1.1% | Federal Income Tax Form AB(S11) - 2005 |
| ba06.mpr: | 459.00 | 2.0% | Federal Income Tax Form AB(S11) - 2006 |
| ba07.mpr: | 600.00 | 30.7% | Federal Income Tax Form AB(S11) - 2007 |

| | | | |
|-----------|--------|------|---|
| ba08.mpr: | 628.00 | 4.7% | Federal Income Tax Form AB(S11) - 2008 |
| ba09.mpr: | 652.00 | 3.8% | Federal Income Tax Form AB(S11) - 2009 |
| ba10.mpr: | 654.00 | 0.3% | Federal Income Tax Form AB(S11) - 2010 |
| ba11.mpr: | 660.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 674.60 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 688.15 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 701.70 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 715.78 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 730.38 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AEDXPMPT Alta Education Amount per month of part-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 120.00 | -- | Federal Income Tax Form AB(S11) - 2001 |
| ba02.mpr: | 124.00 | 3.3% | Federal Income Tax Form AB(S11) - 2002 |
| ba03.mpr: | 126.00 | 1.6% | Federal Income Tax Form AB(S11) - 2003 |
| ba04.mpr: | 133.00 | 5.6% | Federal Income Tax Form AB(S11) - 2004 |
| ba05.mpr: | 135.00 | 1.5% | Federal Income Tax Form AB(S11) - 2005 |
| ba06.mpr: | 138.00 | 2.2% | Federal Income Tax Form AB(S11) - 2006 |
| ba07.mpr: | 180.00 | 30.4% | Federal Income Tax Form AB(S11) - 2007 |
| ba08.mpr: | 188.00 | 4.4% | Federal Income Tax Form AB(S11) - 2008 |
| ba09.mpr: | 196.00 | 4.3% | Federal Income Tax Form AB(S11) - 2009 |
| ba10.mpr: | 196.00 | 0.0% | Federal Income Tax Form AB(S11) - 2010 |
| ba11.mpr: | 198.00 | 1.0% | Form TD1AB E (11) |
| ba12.mpr: | 202.38 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 206.45 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 210.52 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 214.74 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 219.12 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AEICTXC Alta EI Premium Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1AB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 12900.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 13339.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 13525.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 14337.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 14523.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 14899.00 | 2.6% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 15435.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 16161.00 | 4.7% | Federal Income Tax Form AB428 - 2008 |

| | | | |
|-----------|----------|------|---|
| ba09.mpr: | 16775.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 16825.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 16977.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 17352.48 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 17701.14 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 18049.80 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 18411.86 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 18787.33 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AEMXMT Alta equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|------|----|---|
| ba01.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.00 | -- | Form TD1AB E (11) |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIAL=1.020393 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 4 | [Rows] Alberta Budget 1997 |
| 250.00 | | |
| 250.00 | | |
| 0.00 | | |
| 0.00 | | |
| ba98.mpr: | 4 | [Rows] Alberta Treasury - Tax Policy 1998 |
| 500.00 | 100.0% | |
| 500.00 | 100.0% | |
| 0.00 | -- | |
| 0.00 | -- | |
| ba99.mpr: | | [Same] Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | | [Same] Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | | [Same] Federal Income Tax Form AB428 - 2000 |
| ba02.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 05) |

| | | |
|-----------|-------|---|
| 550.00 | 10.0% | |
| 500.00 | 0.0% | |
| 300.00 | -- | |
| 100.00 | -- | |
| ba06.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| 560.00 | 1.8% | |
| 510.00 | 2.0% | |
| 306.00 | 2.0% | |
| 102.00 | 2.0% | |
| ba07.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| 581.00 | 3.8% | |
| 528.00 | 3.5% | |
| 317.00 | 3.6% | |
| 106.00 | 3.9% | |
| ba08.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| 669.00 | 15.1% | |
| 608.00 | 15.2% | |
| 365.00 | 15.1% | |
| 122.00 | 15.1% | |
| ba09.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| 694.00 | 3.7% | |
| 631.00 | 3.8% | |
| 379.00 | 3.8% | |
| 126.00 | 3.3% | |
| ba10.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| 696.00 | 0.3% | |
| 633.00 | 0.3% | |
| 380.00 | 0.3% | |
| 127.00 | 0.8% | |
| ba11.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| 702.00 | 0.9% | |
| 639.00 | 0.9% | |
| 383.00 | 0.8% | |
| 128.00 | 0.8% | |
| ba12.mpr: | 4 | [Rows] Grown from ba11.mpr using CPIAL=1.022117 |
| 717.53 | 2.2% | |
| 653.13 | 2.2% | |
| 391.47 | 2.2% | |
| 130.83 | 2.2% | |

| | | | |
|-----------|---|--------|--|
| ba13.mpr: | 4 | | [Rows] Grown from ba12.mpr using CPIAL=1.020093 |
| | | 731.95 | 2.0% |
| | | 666.25 | 2.0% |
| | | 399.34 | 2.0% |
| | | 133.46 | 2.0% |
| ba14.mpr: | 4 | | [Rows] Grown from ba13.mpr using CPIAL=1.019697 |
| | | 746.37 | 2.0% |
| | | 679.37 | 2.0% |
| | | 407.21 | 2.0% |
| | | 136.09 | 2.0% |
| ba15.mpr: | 4 | | [Rows] Grown from ba14.mpr using CPIAL=1.020059 |
| | | 761.34 | 2.0% |
| | | 693.00 | 2.0% |
| | | 415.38 | 2.0% |
| | | 138.82 | 2.0% |
| ba16.mpr: | 4 | | [Rows] Grown from ba15.mpr using CPIAL=1.020393 |
| | | 776.87 | 2.0% |
| | | 707.13 | 2.0% |
| | | 423.85 | 2.0% |
| | | 141.65 | 2.0% |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 4 | [Rows] Alberta Budget 1997 |
| 250.00 | | |
| 250.00 | | |
| 0.00 | | |
| 0.00 | | |
| ba98.mpr: | | [Same] Alberta Budget 1997 |
| ba99.mpr: | 4 | [Rows] Alberta Treasury - Tax Policy 1998 |
| 500.00 | 100.0% | |
| 500.00 | 100.0% | |
| 0.00 | -- | |
| 0.00 | -- | |
| ba00.mpr: | | [Same] Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | | [Same] Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | | [Same] Federal Income Tax Form AB428 - 2000 |
| ba03.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 4 | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| 550.00 | 10.0% | |
| 500.00 | 0.0% | |
| 300.00 | -- | |
| 100.00 | -- | |

| | | | |
|-----------|---|--------|---|
| ba07.mpr: | 4 | | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| | | 560.00 | 1.8% |
| | | 510.00 | 2.0% |
| | | 306.00 | 2.0% |
| | | 102.00 | 2.0% |
| ba08.mpr: | 4 | | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| | | 581.00 | 3.8% |
| | | 528.00 | 3.5% |
| | | 317.00 | 3.6% |
| | | 106.00 | 3.9% |
| ba09.mpr: | 4 | | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| | | 669.00 | 15.1% |
| | | 608.00 | 15.2% |
| | | 365.00 | 15.1% |
| | | 122.00 | 15.1% |
| ba10.mpr: | 4 | | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| | | 694.00 | 3.7% |
| | | 631.00 | 3.8% |
| | | 379.00 | 3.8% |
| | | 126.00 | 3.3% |
| ba11.mpr: | 4 | | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| | | 696.00 | 0.3% |
| | | 633.00 | 0.3% |
| | | 380.00 | 0.3% |
| | | 127.00 | 0.8% |
| ba12.mpr: | 4 | | [Rows] Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| | | 702.00 | 0.9% |
| | | 639.00 | 0.9% |
| | | 383.00 | 0.8% |
| | | 128.00 | 0.8% |
| ba13.mpr: | 4 | | [Rows] Grown from ba12.mpr using CPIALLAG=1.022117 |
| | | 717.53 | 2.2% |
| | | 653.13 | 2.2% |
| | | 391.47 | 2.2% |
| | | 130.83 | 2.2% |
| ba14.mpr: | 4 | | [Rows] Grown from ba13.mpr using CPIALLAG=1.020093 |
| | | 731.95 | 2.0% |
| | | 666.25 | 2.0% |
| | | 399.34 | 2.0% |

| | | |
|-----------|------|---|
| 133.46 | 2.0% | |
| ba15.mpr: | 4 | [Rows] Grown from ba14.mpr using CPIALLAG=1.019697 |
| 746.37 | 2.0% | |
| 679.37 | 2.0% | |
| 407.21 | 2.0% | |
| 136.09 | 2.0% | |
| ba16.mpr: | 4 | [Rows] Grown from ba15.mpr using CPIALLAG=1.020059 |
| 761.34 | 2.0% | |
| 693.00 | 2.0% | |
| 415.38 | 2.0% | |
| 138.82 | 2.0% | |

AFETCBR Alberta Family Employment Tax Credit Benefit Rate

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.08000 | -- | Alberta Budget 1997 |
| ba98.mpr: | 0.08000 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 0.08000 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba02.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.08000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.08000 | -- | Alberta Budget 1997 |
| ba98.mpr: | 0.08000 | 0.0% | Alberta Budget 1997 |
| ba99.mpr: | 0.08000 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba00.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | 0.08000 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba03.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 0.08000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08000 | 0.0% | Copied from ba15.mpr |

AFETCCI Alberta Family Employment Tax Credit Benefit Cut-in Level

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 6500.00 | -- | Alberta Budget 1997 |
| ba98.mpr: | 6500.00 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 6500.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | 6500.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 6500.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba02.mpr: | 6500.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 6500.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 6500.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 2760.00 | -57.5% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 2760.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    2760.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    2760.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    2760.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    2760.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------------------|
| ba97.mpr: | 6500.00 | -- | Alberta Budget 1997 |
| ba98.mpr: | 6500.00 | 0.0% | Alberta Budget 1997 |
| ba99.mpr: | 6500.00 | 0.0% | Alberta Treasury - Tax Policy 1998 |

| | | | |
|-----------|---------|--------|--|
| ba00.mpr: | 6500.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 6500.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | 6500.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba03.mpr: | 6500.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 6500.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 6500.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 2760.00 | -57.5% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 2760.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 2760.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2760.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2760.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2760.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

AFETCFLAG Alberta Family Employment Tax Credit Activation Flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Alberta Budget 1997 |
| ba98.mpr: | 1 | -- Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 1 | -- FLAG |
| ba00.mpr: | 1 | -- Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 1 | -- Federal Income Tax Form AB428 - 2000 |
| ba02.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |

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ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

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AFETCNC Alberta Family Employment Tax Credit Maximum Number of Children

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 2.00 | -- | Alberta Budget 1997 |
| ba98.mpr: | 2.00 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 2.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | 2.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 2.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |

| | | | |
|-----------|------|--------|---|
| ba02.mpr: | 2.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 2.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 2.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 4.00 | 100.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 4.00 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 4.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 4.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 4.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 4.00 | 0.0% | Copied from ba15.mpr |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 2.00 | -- | Alberta Budget 1997 |
| ba98.mpr: | 2.00 | 0.0% | Alberta Budget 1997 |
| ba99.mpr: | 2.00 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba00.mpr: | 2.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 2.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | 2.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba03.mpr: | 2.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 2.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 2.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 4.00 | 100.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 4.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 4.00 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|------|------|----------------------|
| ba14.mpr: | 4.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 4.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 4.00 | 0.0% | Copied from ba15.mpr |

AFETCPI Alberta Family Employment Tax Credit phase in

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1.00000 | -- | Alberta Budget 1997 |
| ba98.mpr: | 1.00000 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |

| | | | |
|-----------|---------|------|--|
| ba01.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ALTA) - 2000 |
| ba02.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1.00000 | -- | Alberta Budget 1997 |
| ba98.mpr: | 1.00000 | 0.0% | Alberta Budget 1997 |
| ba99.mpr: | 1.00000 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba00.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ALTA) - 2000 |
| ba03.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

AFETCRR Alberta Family Employment Tax Credit Reduction Rate

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.04000 | -- | Alberta Budget 1997 |
| ba98.mpr: | 0.04000 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 0.04000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | 0.04000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |

| | | | |
|-----------|---------|------|--|
| ba01.mpr: | 0.04000 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba02.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.04000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.04000 | -- | Alberta Budget 1997 |
| ba98.mpr: | 0.04000 | 0.0% | Alberta Budget 1997 |
| ba99.mpr: | 0.04000 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba00.mpr: | 0.04000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 0.04000 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | 0.04000 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba03.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

AFETCTD Alberta Family Employment Tax Credit Turndown Level

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 25000.00 | -- | Alberta Budget 1997 |
| ba98.mpr: | 25000.00 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba99.mpr: | 25000.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba00.mpr: | 25000.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 25000.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |

| | | | |
|-----------|----------|-------|---|
| ba02.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 25475.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 26392.00 | 3.6% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 32633.00 | 23.6% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 33873.00 | 3.8% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 33974.00 | 0.3% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 34280.00 | 0.9% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 35038.17 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 35742.19 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 36446.20 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 37177.27 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 37935.43 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 25000.00 | -- | Alberta Budget 1997 |
| ba98.mpr: | 25000.00 | 0.0% | Alberta Budget 1997 |
| ba99.mpr: | 25000.00 | 0.0% | Alberta Treasury - Tax Policy 1998 |
| ba00.mpr: | 25000.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba01.mpr: | 25000.00 | 0.0% | Federal Income Tax T1C (ALTA) - 1999 |
| ba02.mpr: | 25000.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba03.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 25000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 25475.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 26392.00 | 3.6% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 32633.00 | 23.6% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 33873.00 | 3.8% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 33974.00 | 0.3% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |

| | | | |
|-----------|----------|------|---|
| ba12.mpr: | 34280.00 | 0.9% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 35038.17 | 2.2% | Grown from ba12.mpr using CPIALLAG=1.022117 |
| ba14.mpr: | 35742.19 | 2.0% | Grown from ba13.mpr using CPIALLAG=1.020093 |
| ba15.mpr: | 36446.20 | 2.0% | Grown from ba14.mpr using CPIALLAG=1.019697 |
| ba16.mpr: | 37177.27 | 2.0% | Grown from ba15.mpr using CPIALLAG=1.020059 |

AFTAX Alberta flat surtax rate on taxable income

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.00500 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 0.00500 | 0.0% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 0.00500 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr: | 0.00500 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect - Budget 00 |
| ba02.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

AGENAME Name of database adjustment algorithm [string]

DESCRIPTION

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

AHCIPF Alberta Health Care Insurance Plan Family Premium

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 816.00 | -- | Alberta Health and Wellness |
| ba98.mpr: | 816.00 | 0.0% | Alberta Health and Wellness |
| ba99.mpr: | 816.00 | 0.0% | Alberta Health and Wellness |
| ba00.mpr: | 816.00 | 0.0% | Alberta Health and Wellness |
| ba01.mpr: | 816.00 | 0.0% | Alberta Health and Wellness |
| ba02.mpr: | 996.00 | 22.1% | Alberta Health and Wellness |
| ba03.mpr: | 1056.00 | 6.0% | Alberta Health and Wellness |
| ba04.mpr: | 1056.00 | 0.0% | Alberta Health and Wellness |
| ba05.mpr: | 1056.00 | 0.0% | Alberta Health and Wellness |
| ba06.mpr: | 1056.00 | 0.0% | Alberta Health and Wellness |
| ba07.mpr: | 1056.00 | 0.0% | Alberta Health and Wellness |
| ba08.mpr: | 1056.00 | 0.0% | Alberta Health and Wellness |
| ba09.mpr: | 0.00 | -- | Alberta Budget 2008 - Tax Advantage |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------|
| ba97.mpr: | 1 | -- | Alberta Health and Wellness |
| ba98.mpr: | 1 | -- | Alberta Health and Wellness |
| ba99.mpr: | 1 | -- | Alberta Health and Wellness |
| ba00.mpr: | 1 | -- | Alberta Health and Wellness |
| ba01.mpr: | 1 | -- | Alberta Health and Wellness |
| ba02.mpr: | 1 | -- | Alberta Health and Wellness |
| ba03.mpr: | 1 | -- | Alberta Health and Wellness |
| ba04.mpr: | 1 | -- | Alberta Health and Wellness |
| ba05.mpr: | 1 | -- | Alberta Health and Wellness |
| ba06.mpr: | 1 | -- | Alberta Health and Wellness |
| ba07.mpr: | 1 | -- | Alberta Health and Wellness |
| ba08.mpr: | 1 | -- | Alberta Health and Wellness |
| ba09.mpr: | 0 | -- | Alberta Budget 2008 - Tax |
| | | | Advantage |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|-----------|-------|------------------------------------|
| ba97.mpr: | 6 | [Rows] Alberta Health and Wellness |
| 0 | 1.000 | (-0.0000) |
| 7500 | 0.800 | (-0.0002) |
| 8780 | 0.600 | (-0.0002) |
| 10060 | 0.400 | (-0.0002) |
| 11340 | 0.200 | (-0.0002) |
| 12620 | 0.000 | (-0.0002) |
| ba98.mpr: | | [Same] Alberta Health and Wellness |
| ba99.mpr: | | [Same] Alberta Health and Wellness |
| ba00.mpr: | | [Same] Alberta Health and Wellness |
| ba01.mpr: | | [Same] Alberta Health and Wellness |
| ba02.mpr: | 2 | [Rows] Not in effect |
| 0 | 1.000 | (-0.0000) |

| | | | |
|-----------|-------|-----------|--|
| 21200 | 0.000 | (-0.0000) | |
| ba03.mpr: | | [Same] | Not in effect |
| ba04.mpr: | 2 | [Rows] | Not in effect |
| | 0 | 0.000 | (0.0000) |
| | 0 | 0.000 | (0.0000) |
| ba05.mpr: | | [Same] | Not in effect |
| ba06.mpr: | | [Same] | Not in effect |
| ba07.mpr: | | [Same] | Not in effect |
| ba08.mpr: | | [Same] | Not in effect |
| ba09.mpr: | | [Same] | Not in effect |
| ba10.mpr: | | [Same] | Not in effect |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Option |
| ba98.mpr: | 1 | -- | Option |
| ba99.mpr: | 1 | -- | Option |
| ba00.mpr: | 1 | -- | Option |
| ba01.mpr: | 1 | -- | Option |
| ba02.mpr: | 1 | -- | Option |
| ba03.mpr: | 1 | -- | Option |
| ba04.mpr: | 1 | -- | Option |
| ba05.mpr: | 1 | -- | Option |
| ba06.mpr: | 1 | -- | Option |
| ba07.mpr: | 1 | -- | Option |
| ba08.mpr: | 1 | -- | Option |
| ba09.mpr: | 0 | -- | Alberta Budget 2008 - Tax Advantage |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

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

DESCRIPTION

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

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

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

- non-senior unattached individual
- non-senior couple without children
- non-senior couple with children
- senior unattached individual
- senior couple
- senior married to a non-senior

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|-----------|-------|------------------------------------|
| ba97.mpr: | 6 | [Rows] Alberta Health and Wellness |
| 7560.00 | | |
| 12620.00 | | |
| 12620.00 | | |
| 18105.00 | | |
| 27210.00 | | |
| 27210.00 | | |
| ba98.mpr: | | [Same] Alberta Health and Wellness |
| ba99.mpr: | | [Same] Alberta Health and Wellness |
| ba00.mpr: | | [Same] Alberta Health and Wellness |
| ba01.mpr: | | [Same] Alberta Health and Wellness |
| ba02.mpr: | 6 | [Rows] Alberta Health and Wellness |
| 12450.00 | 64.7% | |

| | | | |
|-----------|---------|--------|---|
| 21200.00 | 68.0% | | |
| 27210.00 | 115.6% | | |
| 18105.00 | 0.0% | | |
| 27210.00 | 0.0% | | |
| 27210.00 | 0.0% | | |
| ba03.mpr: | | [Same] | Alberta Health and Wellness |
| ba04.mpr: | | [Same] | Alberta Health and Wellness |
| ba05.mpr: | 6 | [Rows] | Alberta Health and Wellness |
| 12450.00 | 0.0% | | |
| 21200.00 | 0.0% | | |
| 27210.00 | 0.0% | | |
| 0.00 | -100.0% | | |
| 0.00 | -100.0% | | |
| 0.00 | -100.0% | | |
| ba06.mpr: | 6 | [Rows] | Alberta Budget 2006 - Tax Advantage, page 135 |
| 17450.00 | 40.2% | | |
| 26200.00 | 23.6% | | |
| 32210.00 | 18.4% | | |
| 0.00 | -- | | |
| 0.00 | -- | | |
| 0.00 | -- | | |
| ba07.mpr: | | [Same] | Alberta Health and Wellness |
| ba08.mpr: | | [Same] | Alberta Health and Wellness |
| ba09.mpr: | 6 | [Rows] | Alberta Budget 2008 - Tax Advantage |
| 0.00 | -100.0% | | |
| 0.00 | -100.0% | | |
| 0.00 | -100.0% | | |
| 0.00 | -- | | |
| 0.00 | -- | | |
| 0.00 | -- | | |
| ba10.mpr: | | [Same] | Not in effect |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---------------------------------------|
| ba97.mpr: | 408.00 | -- | Alberta Health and Wellness |
| ba98.mpr: | 408.00 | 0.0% | Alberta Health and Wellness |
| ba99.mpr: | 408.00 | 0.0% | Alberta Health and Wellness |
| ba00.mpr: | 408.00 | 0.0% | Alberta Health and Wellness |
| ba01.mpr: | 408.00 | 0.0% | Alberta Health and Wellness |
| ba02.mpr: | 498.00 | 22.1% | Alberta Health and Wellness |
| ba03.mpr: | 528.00 | 6.0% | Alberta Health and Wellness |
| ba04.mpr: | 528.00 | 0.0% | Alberta Health and Wellness |
| ba05.mpr: | 528.00 | 0.0% | Alberta Health and Wellness |
| ba06.mpr: | 528.00 | 0.0% | Alberta Health and Wellness |
| ba07.mpr: | 528.00 | 0.0% | Alberta Health and Wellness |
| ba08.mpr: | 528.00 | 0.0% | Alberta Health and Wellness |
| ba09.mpr: | 0.00 | -- | Alberta Budget 2008 - Tax Advantage |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |


```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

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

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|-----------------------------|
| ba97.mpr: | 1 | -- | Alberta Health and Wellness |
| ba98.mpr: | 1 | -- | Alberta Health and Wellness |
| ba99.mpr: | 1 | -- | Alberta Health and Wellness |
| ba00.mpr: | 1 | -- | Alberta Health and Wellness |
| ba01.mpr: | 1 | -- | Alberta Health and Wellness |
| ba02.mpr: | 2 | -- | Alberta Health and Wellness |
| ba03.mpr: | 2 | -- | Alberta Health and Wellness |
| ba04.mpr: | 2 | -- | Alberta Health and Wellness |
| ba05.mpr: | 2 | -- | Alberta Health and Wellness |

| | | | |
|-----------|---|----|-----------------------------|
| ba06.mpr: | 2 | -- | Alberta Health and Wellness |
| ba07.mpr: | 2 | -- | Alberta Health and Wellness |
| ba08.mpr: | 2 | -- | Alberta Health and Wellness |
| ba09.mpr: | 2 | -- | Not in effect |
| ba10.mpr: | 2 | -- | Not in effect |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

AHCIPSPI Alberta Health Care Insurance Plan Senior Exemption Phase In

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.25000 | -- | Alberta Health and Wellness |

| | | | |
|-----------|---------|--------|--|
| ba05.mpr: | 1.00000 | 300.0% | Alberta Health and Wellness |
| ba06.mpr: | 1.00000 | 0.0% | Alberta Health and Wellness |
| ba07.mpr: | 1.00000 | 0.0% | Alberta Health and Wellness |
| ba08.mpr: | 1.00000 | 0.0% | Alberta Health and Wellness |
| ba09.mpr: | 0.00000 | -- | Alberta Budget 2008 - Tax Advantage |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

AHCIPSR Alberta Health Care Insurance Plan Subsidy Rate

DESCRIPTION

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

See AHCIPIT for details on the premium subsidy.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------|
| ba97.mpr: | 0.15000 | -- | Alberta Health and Wellness |

| | | | |
|-----------|---------|------|-------------------------------------|
| ba98.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba99.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba00.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba01.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba02.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba03.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba04.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba05.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba06.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba07.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba08.mpr: | 0.15000 | 0.0% | Alberta Health and Wellness |
| ba09.mpr: | 0.00000 | -- | Alberta Budget 2008 - Tax Advantage |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

AHCIPSSB Alberta Health Care Insurance Plan Single Subsidy Table

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 6 | [Rows] Alberta Health and Wellness |
| 0 | 1.000 | (-0.0000) |
| 5000 | 0.800 | (-0.0003) |
| 5640 | 0.600 | (-0.0003) |
| 6280 | 0.400 | (-0.0003) |
| 6920 | 0.200 | (-0.0003) |
| 7560 | 0.000 | (-0.0003) |
| ba98.mpr: | | [Same] Alberta Health and Wellness |
| ba99.mpr: | | [Same] Alberta Health and Wellness |
| ba00.mpr: | | [Same] Alberta Health and Wellness |
| ba01.mpr: | | [Same] Alberta Health and Wellness |
| ba02.mpr: | 2 | [Rows] Not in effect |
| 0 | 1.000 | (-0.0001) |
| 12450 | 0.000 | (-0.0001) |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | 2 | [Rows] Not in effect |
| 0 | 0.000 | (0.0000) |
| 0 | 0.000 | (0.0000) |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |
| ba09.mpr: | | [Same] Not in effect |
| ba10.mpr: | | [Same] Not in effect |
| ba11.mpr: | | [Same] Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Government of Alberta Information Bulletin - Jan. 11, 2001 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |

ba16.mpr: 0 -- Copied from ba15.mpr

AHEATREB Alberta Energy Tax Refund amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 300.00 | -- | Government of Alberta |
| | | | Information Bulletin - Jan. 11, 2001 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using |
| | | | NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

AINDSLFLG Alta Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form AB428 - 2002 |

| | | | |
|-----------|---|----|---|
| ba03.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1AB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

ALEXPP Proportion of other allowable employment expenses to use as deduction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 1.00000 | -- | Not in effect |
| ba98.mpr: | 1.00000 | 0.0% | Not in effect |
| ba99.mpr: | 1.00000 | 0.0% | Not in effect |
| ba00.mpr: | 1.00000 | 0.0% | Not in effect |
| ba01.mpr: | 1.00000 | 0.0% | Not in effect |
| ba02.mpr: | 1.00000 | 0.0% | Not in effect |
| ba03.mpr: | 1.00000 | 0.0% | Not in effect |
| ba04.mpr: | 1.00000 | 0.0% | Not in effect |
| ba05.mpr: | 1.00000 | 0.0% | Not in effect |
| ba06.mpr: | 1.00000 | 0.0% | User-option |
| ba07.mpr: | 1.00000 | 0.0% | User-option |
| ba08.mpr: | 1.00000 | 0.0% | User-option |
| ba09.mpr: | 1.00000 | 0.0% | User-option |
| ba10.mpr: | 1.00000 | 0.0% | User-option |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

ALGDESC Names of standard and alternate algorithms

DESCRIPTION

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

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 6000.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 6204.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 6291.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 6668.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 6755.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 6883.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 7131.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |

| | | | |
|-----------|----------|-------|---|
| ba08.mpr: | 12466.00 | 74.8% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 12940.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 12979.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 13095.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 13384.62 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 13653.56 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 13922.49 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 14201.76 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 14491.38 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AMAXET Alta maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|-------------|---------------------------|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 5000.00 | -- | Federal Income Tax Form |
| | | AB(S11) | - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form |
| | | AB(S11) | - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using |
| | | NONE=1.0000 | |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using |
| | | NONE=1.0000 | |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using |
| | | NONE=1.0000 | |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using |
| | | NONE=1.0000 | |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using |
| | | NONE=1.0000 | |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using |
| | | NONE=1.0000 | |

AMEDALL Alta Medical allowance maximum lower limit

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1678.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1735.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1759.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1865.89 | 6.1% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1889.00 | 1.2% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1925.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1994.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 2088.00 | 4.7% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 2168.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 2174.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 2194.00 | 0.9% | Derived by SPSD/M team |
| ba12.mpr: | 2242.52 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 2287.58 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 2332.64 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 2379.43 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 2427.95 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AMEDANF Alta Medical allowance lower limit net income fraction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.03000 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2004 |

| | | | |
|-----------|---------|------|---|
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

AMEDEXFLG Alta Medical Expense Tax Credit activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

AMTDIV Alternative minimum tax: percentage of taxable dividends

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.20000 | -- | Federal Income Tax, Form T691 - 1997 |
| ba98.mpr: | 0.20000 | 0.0% | Federal Income Tax, Form T691 - 1998 |
| ba99.mpr: | 0.20000 | 0.0% | Federal Income Tax, Form T691 - 1999 |
| ba00.mpr: | 0.20000 | 0.0% | Federal Income Tax, Form T691 - 2000 |
| ba01.mpr: | 0.20000 | 0.0% | Federal Income Tax, Form T691 - 2001 |
| ba02.mpr: | 0.20000 | 0.0% | Federal Income Tax, Form T691 - 2002 |
| ba03.mpr: | 0.20000 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 0.20000 | 0.0% | Federal Income Tax 2004 - Form T691 |
| ba05.mpr: | 0.20000 | 0.0% | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 0.20000 | 0.0% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 0.20000 | 0.0% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

AMTDIVLC Alternative minimum tax: percentage of eligible taxable dividends

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.20000 | -- | Federal Income Tax 1997 - Form T691 |
| ba98.mpr: | 0.20000 | 0.0% | Federal Income Tax 1998 - Form T691 |
| ba99.mpr: | 0.20000 | 0.0% | Federal Income Tax 1999 - Form T691 |
| ba00.mpr: | 0.20000 | 0.0% | Federal Income Tax 2000 - Form T691 |
| ba01.mpr: | 0.20000 | 0.0% | Federal Income Tax 2001 - Form T691 |
| ba02.mpr: | 0.20000 | 0.0% | Federal Income Tax 2002 - Form T691 |
| ba03.mpr: | 0.20000 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 0.20000 | 0.0% | Federal Income Tax 2004 - Form T691 |

| | | | |
|-----------|---------|-------|--|
| ba05.mpr: | 0.20000 | 0.0% | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 0.31035 | 55.2% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 0.31035 | 0.0% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 0.31035 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 0.31035 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 0.30556 | -1.5% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 0.30556 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.30556 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.30556 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.30556 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.30556 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.30556 | 0.0% | Copied from ba15.mpr |

AMTEX Alternate minimum tax: exemption level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 40000.00 | -- | Federal Income Tax 1997 - Form T691 |
| ba98.mpr: | 40000.00 | 0.0% | Federal Income Tax 1998 - Form T691 |
| ba99.mpr: | 40000.00 | 0.0% | Federal Income Tax 1999 - Form T691 |
| ba00.mpr: | 40000.00 | 0.0% | Federal Income Tax 2000 - Form T691 |
| ba01.mpr: | 40000.00 | 0.0% | Federal Income Tax 2001 - Form T691 |
| ba02.mpr: | 40000.00 | 0.0% | Federal Income Tax 2002 - Form T691 |
| ba03.mpr: | 40000.00 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 40000.00 | 0.0% | Federal Income Tax 2004 - Form T691 |
| ba05.mpr: | 40000.00 | 0.0% | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 40000.00 | 0.0% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 40000.00 | 0.0% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 40000.00 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 40000.00 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 40000.00 | 0.0% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 40000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 40000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 40000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 40000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 40000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 40000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.66670 | -- | Federal Income Tax, Form T691 - 1997 |
| ba98.mpr: | 0.66670 | 0.0% | Federal Income Tax, Form T691 - 1998 |
| ba99.mpr: | 0.66670 | 0.0% | Federal Income Tax, Form T691 - 1999 |
| ba00.mpr: | 0.66670 | 0.0% | Federal Income Tax, Form T691 - 2000 |
| ba01.mpr: | 0.66670 | 0.0% | Federal Income Tax, Form T691 - 2001 |
| ba02.mpr: | 0.66670 | 0.0% | Federal Income Tax, Form T691 - 2002 |
| ba03.mpr: | 0.66670 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 0.66670 | 0.0% | Federal Income Tax 2004 - Form T691 |
| ba05.mpr: | 0.66670 | 0.0% | Federal Income Tax 2005 - Form T691 |

| | | | |
|-----------|---------|------|--|
| ba06.mpr: | 0.66670 | 0.0% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 0.66670 | 0.0% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 0.66670 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 0.66670 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 0.66670 | 0.0% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 0.66670 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.66670 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.66670 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.66670 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.66670 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.66670 | 0.0% | Copied from ba15.mpr |

AMTINCRT Alternative minimum tax: Inclusion Rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 1.00000 | -- | Federal Income Tax, Form T691 - 1997 |
| ba98.mpr: | 1.00000 | 0.0% | Federal Income Tax, Form T691 - 1998 |
| ba99.mpr: | 1.00000 | 0.0% | Federal Income Tax, Form T691 - 1999 |
| ba00.mpr: | 0.80000 | -20.0% | Federal Income Tax, Form T691 - 2000 |
| ba01.mpr: | 0.80000 | 0.0% | Federal Income Tax, Form T691 - 2001 |
| ba02.mpr: | 0.80000 | 0.0% | Federal Income Tax, Form T691 - 2002 |
| ba03.mpr: | 0.80000 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 0.80000 | 0.0% | Federal Income Tax 2004 - Form T691 |
| ba05.mpr: | 0.80000 | 0.0% | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 0.80000 | 0.0% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 0.80000 | 0.0% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 0.80000 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 0.80000 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 0.80000 | 0.0% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 0.80000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.80000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.80000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.80000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.80000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.80000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Federal Income Tax, Form T691 - 1997 |
| ba98.mpr: | 1 | -- Federal Income Tax, Form T691 - 1998 |
| ba99.mpr: | 1 | -- Federal Income Tax, Form T691 - 1999 |
| ba00.mpr: | 1 | -- Federal Income Tax, Form T691 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax, Form T691 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax, Form T691 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 1 | -- Federal Income Tax 2004 - Form T691 |

| | | | |
|-----------|---|----|--|
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

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

DESCRIPTION

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

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

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

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

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

The resulting variable (imamprv) contains the appropriate concept for calculating the provincial minimum tax. For those provinces that calculate provincial minimum tax as a

percentage of additional federal tax, `imamtprv` is multiplied by the appropriate provincial rate of federal minimum tax.

CROSS REFERENCE

| Function | Description |
|---------------------|------------------------------|
| <code>txcalc</code> | Calculate federal income tax |

VALUES

| File/Year | Value | Source |
|------------------------|-------|---|
| <code>ba97.mpr:</code> | 10 | [Rows] Not in effect |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| 0 | | |
| <code>ba98.mpr:</code> | | [Same] Not in effect |
| <code>ba99.mpr:</code> | | [Same] Not in effect |
| <code>ba00.mpr:</code> | 10 | [Rows] Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| 0 | | |
| 0 | | |
| 1 | | |
| 0 | | |
| 0 | | |
| 2 | | |
| 3 | | |
| 0 | | |
| 0 | | |
| 3 | | |
| <code>ba01.mpr:</code> | 10 | [Rows] Provincial Alternative Minimum Tax, Form T1219 - 2001 |

| | | | |
|-----------|----|--------|--|
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 2 | | |
| | 3 | | |
| | 0 | | |
| | 0 | | |
| | 3 | | |
| ba02.mpr: | 10 | [Rows] | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 3 | | |
| | 0 | | |
| | 2 | | |
| | 3 | | |
| | 3 | | |
| | 3 | | |
| | 3 | | |
| ba03.mpr: | | [Same] | Provincial Tax Forms and T691 2003 |
| ba04.mpr: | | [Same] | Provincial Tax Forms and T691 2004 |
| ba05.mpr: | | [Same] | Provincial Tax Forms and T691 2005 |
| ba06.mpr: | | [Same] | Provincial Tax Forms and T691 2006 |
| ba07.mpr: | 10 | [Rows] | Provincial Tax Forms and T691 2007 |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 3 | | |
| | 0 | | |
| | 2 | | |
| | 3 | | |
| | 3 | | |
| | 3 | | |
| ba08.mpr: | | [Same] | Provincial Tax Forms and T691 2008 |
| ba09.mpr: | | [Same] | Provincial Tax Forms and T691 2009 |

```

ba10.mpr:          [Same]   Provincial Tax Forms and
                  T691 2010
ba11.mpr:          [Same]   Copied from ba10.mpr
ba12.mpr:          [Same]   Copied from ba11.mpr
ba13.mpr:          [Same]   Copied from ba12.mpr
ba14.mpr:          [Same]   Copied from ba13.mpr
ba15.mpr:          [Same]   Copied from ba14.mpr
ba16.mpr:          [Same]   Copied from ba15.mpr

```

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

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- The Budget Plan 1998, p.192 (retroactive) |
| ba98.mpr: | 0 | -- FLAG |
| ba99.mpr: | 0 | -- FLAG |
| ba00.mpr: | 0 | -- FLAG |
| ba01.mpr: | 0 | -- FLAG |
| ba02.mpr: | 0 | -- FLAG |
| ba03.mpr: | 0 | -- FLAG |
| ba04.mpr: | 0 | -- FLAG |
| ba05.mpr: | 0 | -- FLAG |
| ba06.mpr: | 0 | -- Federal Income Tax 2006 - Form T691 |

```

ba07.mpr:    0          --      Federal Income Tax 2007 -
Form T691
ba08.mpr:    0          --      Federal Income Tax 2008 -
Form T691
ba09.mpr:    0          --      Federal Income Tax 2009 -
Form T691
ba10.mpr:    0          --      Federal Income Tax 2010 -
Form T691
ba11.mpr:    0          --      Copied from ba10.mpr
ba12.mpr:    0          --      Copied from ba11.mpr
ba13.mpr:    0          --      Copied from ba12.mpr
ba14.mpr:    0          --      Copied from ba13.mpr
ba15.mpr:    0          --      Copied from ba14.mpr
ba16.mpr:    0          --      Copied from ba15.mpr

```

AMTSTK Alternative minimum tax: Stock Option Proportion

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 1.00000 | -- | Federal Income Tax, Form T691 - 1997 |
| ba98.mpr: | 1.00000 | 0.0% | Federal Income Tax, Form T691 - 1998 |

| | | | |
|-----------|---------|--------|--------------------------------------|
| ba99.mpr: | 1.00000 | 0.0% | Federal Income Tax, Form T691 - 1999 |
| ba00.mpr: | 0.60000 | -40.0% | Federal Income Tax, Form T691 - 2000 |
| ba01.mpr: | 0.40000 | -33.3% | Federal Income Tax 2001 - Form T691 |
| ba02.mpr: | 0.40000 | 0.0% | Federal Income Tax 2002 - Form T691 |
| ba03.mpr: | 0.40000 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 0.40000 | 0.0% | Federal Income Tax 2004 - Form T691 |
| ba05.mpr: | 0.40000 | 0.0% | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 0.40000 | 0.0% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 0.40000 | 0.0% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 0.40000 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 0.40000 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 0.40000 | 0.0% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 0.40000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.40000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.40000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.40000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.40000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.40000 | 0.0% | Copied from ba15.mpr |

AMTTX Alternate minimum tax rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.17000 | -- | Federal Income Tax 1997 - Form T691 |
| ba98.mpr: | 0.17000 | 0.0% | Federal Income Tax 1998 - Form T691 |
| ba99.mpr: | 0.17000 | 0.0% | Federal Income Tax 1999 - Form T691 |
| ba00.mpr: | 0.17000 | 0.0% | Federal Income Tax 2000 - Form T691 |
| ba01.mpr: | 0.16000 | -5.9% | Federal Income Tax 2001 - Form T691 |
| ba02.mpr: | 0.16000 | 0.0% | Federal Income Tax 2002 - Form T691 |
| ba03.mpr: | 0.16000 | 0.0% | Federal Income Tax 2003 - Form T691 |
| ba04.mpr: | 0.16000 | 0.0% | Federal Income Tax 2004 - Form T691 |
| ba05.mpr: | 0.15000 | -6.2% | Federal Income Tax 2005 - Form T691 |
| ba06.mpr: | 0.15250 | 1.7% | Federal Income Tax 2006 - Form T691 |
| ba07.mpr: | 0.15000 | -1.6% | Federal Income Tax 2007 - Form T691 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Form T691 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Form T691 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Form T691 |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

AMXM Alta married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 12900.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 13339.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 13525.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 14337.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 14523.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 14899.00 | 2.6% | Federal Income Tax Form AB428 - 2006 |

| | | | |
|-----------|----------|------|---|
| ba07.mpr: | 15435.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 16161.00 | 4.7% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 16775.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 16825.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 16977.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 17352.48 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 17701.14 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 18049.80 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 18411.86 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 18787.33 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

AMXMT Alta married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0.00 | -- Not in effect |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.00 | -- Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.00 | -- Form TD1AB E (11) |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using CPIAL=1.020393 |

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 170.00 | -- | Alberta 2003 budget p.28 |

| | | | |
|-----------|--------|-------|--|
| ba04.mpr: | 218.00 | 28.2% | Cumulative increase in NCBS since 2003 |
| ba05.mpr: | 429.00 | 96.8% | Cumulative increase in NCBS since 2003 |
| ba06.mpr: | 652.00 | 52.0% | Cumulative increase in NCBS since 2003 |
| ba07.mpr: | 695.00 | 6.6% | Cumulative increase in NCBS since 2003 |
| ba08.mpr: | 732.00 | 5.3% | NCB Progress Report |
| ba09.mpr: | 783.00 | 7.0% | NCB Progress Report |
| ba10.mpr: | 795.00 | 1.5% | Cumulative increase in NCBS since 2003 |
| ba11.mpr: | 795.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 795.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 795.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 795.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 795.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 795.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 170.00 | -- | Alberta 2003 budget p.28 |
| ba05.mpr: | 218.00 | 28.2% | Cumulative increase in NCBS since 2003 |
| ba06.mpr: | 429.00 | 96.8% | Cumulative increase in NCBS since 2003 |
| ba07.mpr: | 652.00 | 52.0% | Cumulative increase in NCBS since 2003 |
| ba08.mpr: | 695.00 | 6.6% | Cumulative increase in NCBS since 2003 |
| ba09.mpr: | 732.00 | 5.3% | NCB Progress Report |
| ba10.mpr: | 783.00 | 7.0% | NCB Progress Report |
| ba11.mpr: | 795.00 | 1.5% | Cumulative increase in NCBS since 2003 |
| ba12.mpr: | 795.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 795.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 795.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 795.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 795.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 167.00 | -- | Alberta 2003 budget p.28 |

| | | | |
|-----------|--------|-------|--|
| ba04.mpr: | 208.00 | 24.6% | Cumulative increase in NCBS since 2003 |
| ba05.mpr: | 415.00 | 99.5% | Cumulative increase in NCBS since 2003 |
| ba06.mpr: | 633.00 | 52.5% | Cumulative increase in NCBS since 2003 |
| ba07.mpr: | 671.00 | 6.0% | Cumulative increase in NCBS since 2003 |
| ba08.mpr: | 705.00 | 5.1% | NCB Progress Report |
| ba09.mpr: | 750.00 | 6.4% | NCB Progress Report |
| ba10.mpr: | 761.00 | 1.5% | Cumulative increase in NCBS since 2003 |
| ba11.mpr: | 761.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 761.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 761.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 761.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 761.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 761.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 167.00 | -- | Alberta 2003 budget p.28 |
| ba05.mpr: | 208.00 | 24.6% | Cumulative increase in NCBS since 2003 |
| ba06.mpr: | 415.00 | 99.5% | Cumulative increase in NCBS since 2003 |
| ba07.mpr: | 633.00 | 52.5% | Cumulative increase in NCBS since 2003 |
| ba08.mpr: | 671.00 | 6.0% | Cumulative increase in NCBS since 2003 |
| ba09.mpr: | 705.00 | 5.1% | NCB Progress Report |
| ba10.mpr: | 750.00 | 6.4% | NCB Progress Report |
| ba11.mpr: | 761.00 | 1.5% | Cumulative increase in NCBS since 2003 |
| ba12.mpr: | 761.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 761.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 761.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 761.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 761.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 167.00 | -- | Alberta 2003 budget p.28 |

| | | | |
|-----------|--------|-------|--|
| ba04.mpr: | 206.00 | 23.4% | Cumulative increase in NCBS since 2003 |
| ba05.mpr: | 411.00 | 99.5% | Cumulative increase in NCBS since 2003 |
| ba06.mpr: | 628.00 | 52.8% | Cumulative increase in NCBS since 2003 |
| ba07.mpr: | 664.00 | 5.7% | Cumulative increase in NCBS since 2003 |
| ba08.mpr: | 695.00 | 4.7% | NCB Progress Report |
| ba09.mpr: | 738.00 | 6.2% | NCB Progress Report |
| ba10.mpr: | 749.00 | 1.5% | Cumulative increase in NCBS since 2003 |
| ba11.mpr: | 749.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 749.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 749.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 749.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 749.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 749.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 167.00 | -- | Alberta 2003 budget p.28 |
| ba05.mpr: | 206.00 | 23.4% | Cumulative increase in NCBS since 2003 |
| ba06.mpr: | 411.00 | 99.5% | Cumulative increase in NCBS since 2003 |
| ba07.mpr: | 628.00 | 52.8% | Cumulative increase in NCBS since 2003 |
| ba08.mpr: | 664.00 | 5.7% | Cumulative increase in NCBS since 2003 |
| ba09.mpr: | 695.00 | 4.7% | NCB Progress Report |
| ba10.mpr: | 738.00 | 6.2% | NCB Progress Report |
| ba11.mpr: | 749.00 | 1.5% | Cumulative increase in NCBS since 2003 |
| ba12.mpr: | 749.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 749.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 749.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 749.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 749.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3500.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 3619.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 3669.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 3890.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 3940.00 | 1.3% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 4015.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 4160.00 | 3.6% | Federal Income Tax Form AB428 - 2007 |

| | | | |
|-----------|----------|--------|---|
| ba08.mpr: | 9355.00 | 124.9% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 9710.00 | 3.8% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 9740.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 9827.00 | 0.9% | Form TD1AB E (11) |
| ba12.mpr: | 10044.34 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 10246.16 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 10447.98 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 10657.56 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 10874.90 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

APNTCR Alta provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.10000 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 0.10000 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 0.10000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

APRDESCE English description of database adjustment parameter file

DESCRIPTION

This database adjustment parameter can be used to provide an English description of a particular set of database adjustment parameters found in a given database adjustment parameter file. This descriptive text is reproduced in the page headers of any requested output reports when the SPSM is run in English. The French description can be found in the parameter APRDESCF.

APRDESCF French description of database adjustment parameter file

DESCRIPTION

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

APRSFILE Starting Adjustment parameter file [string]

DESCRIPTION

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

APRVER SPSD/M Release Version [string]

DESCRIPTION

This parameter contains the SPSD/M release version number of the database adjustment parameter file (.apr). Every SPSD/M version shipped has a version number and a complete set of parameter files necessary to run the model. If a user has multiple versions of the SPSM installed this parameter will help to identify which Version of the model the original parameter file was shipped with. This parameter cannot be edited within the SPSM.

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|------------|-------|--|
| ba97.mpr : | 3 | [Rows] Federal Income Tax T1C (ALTA) 1997 |
| | 0 | 0.750 |
| | 150 | (113) 0.500 |
| | 825 | (450) 0.333 |
| ba98.mpr : | | [Same] Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr : | | [Same] Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr : | | [Same] Federal Income Tax Form AB428 - 2000 |
| ba01.mpr : | | [Same] Federal Income Tax Form AB428 - 2001 |
| ba02.mpr : | | [Same] Federal Income Tax Form AB428 - 2002 |
| ba03.mpr : | | [Same] Federal Income Tax Form AB428 - 2003 |

| | | | |
|-----------|------|-------|---|
| ba04.mpr: | 3 | | [Rows] Federal Income Tax Form AB428 - 2004 |
| | 0 | 0 | 0.750 |
| | 200 | (150) | 0.500 |
| | 1100 | (600) | 0.333 |
| ba05.mpr: | | | [Same] Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | | | [Same] Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | | | [Same] Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | | | [Same] Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | | | [Same] Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | | | [Same] Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | | | [Same] Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | | [Same] Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | | [Same] Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | | [Same] Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | | [Same] Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | | [Same] Grown from ba15.mpr using NONE=1.0000 |

APTCBEN Maximum Alberta political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Alberta Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 750.00 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 750.00 | 0.0% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 750.00 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr: | 750.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 750.00 | 0.0% | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 750.00 | 0.0% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 750.00 | 0.0% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1000.00 | 33.3% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.45500 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 0.44000 | -3.3% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 0.44000 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr: | 0.44000 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect - Budget 00 |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |

```

ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Source |
|-----------|--------|--------------------------------|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0 | 0.0000 | 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | 1 | [Rows] Federal Income Tax Form |
| | | AB428 - 2001 |
| 0 | 0.0000 | 0.100000 |
| ba02.mpr: | | [Same] Federal Income Tax Form |
| | | AB428 - 2002 |

| | |
|-----------|--|
| ba03.mpr: | [Same] Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | [Same] Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | [Same] Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | [Same] Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | [Same] Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | [Same] Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | [Same] Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | [Same] Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | [Same] Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | [Same] Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | [Same] Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | [Same] Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | [Same] Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | [Same] Grown from ba15.mpr using CPIAL=1.020393 |

ARESREB Alberta Resource Rebate Amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 400.00 | -- | Alberta News Release AB - NW2005/10/11 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1800.00 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba98.mpr: | 1800.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1800.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 2040.00 | 13.3% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 2220.00 | 8.8% | Alberta Seniors Benefit Information Booklet, p.16 |

| | | | |
|-----------|---------|-------|--|
| ba02.mpr: | 2220.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 2220.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 2880.00 | 29.7% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.14 |
| ba06.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 3360.00 | 16.7% | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 3360.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 3360.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 3360.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3360.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3360.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3360.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3360.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1800.00 | -- | Alberta Seniors Benefit Info Booklet p.3 |
| ba98.mpr: | 1800.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1800.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1800.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 2040.00 | 13.3% | Alberta Seniors Benefit Info Booklet p.4 |
| ba02.mpr: | 2220.00 | 8.8% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 2220.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba04.mpr: | 2220.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 2880.00 | 29.7% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.14 |
| ba07.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit regulations (131/2006) |
| ba08.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba09.mpr: | 2880.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |

| | | | |
|-----------|---------|-------|--|
| ba10.mpr: | 3360.00 | 16.7% | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 3360.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 3360.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 3360.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3360.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3360.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3360.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ASBBOASP Alberta seniors benefit Basic OAS from previous year

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 4764.48 | -- | Redbook, 1998 Edition, p. A6 |
| ba98.mpr: | 4847.04 | 1.7% | Redbook, 1998 Edition, p. A6 |
| ba99.mpr: | 4901.76 | 1.1% | Redbook, 1998 Edition, p. A6 |
| ba00.mpr: | 4959.51 | 1.2% | Redbook, 1998 Edition, p. A6 |
| ba01.mpr: | 5079.51 | 2.4% | Income Security Programs Information Cards - 2000 |
| ba02.mpr: | 5232.27 | 3.0% | Income Security Programs Information Cards - 2001 |
| ba03.mpr: | 5335.89 | 2.0% | Income Security Programs Information Cards - 2002 |
| ba04.mpr: | 5497.62 | 3.0% | Income Security Programs Information Cards - 2003 |
| ba05.mpr: | 5592.75 | 1.7% | Income Security Programs Information Cards - 2004 |
| ba06.mpr: | 5706.63 | 2.0% | Income Security Programs Information Cards - 2005 |
| ba07.mpr: | 5846.19 | 2.4% | Income Security Programs Information Cards - 2006 |
| ba08.mpr: | 5952.63 | 1.8% | Income Security Programs Information Cards - 2007 |
| ba09.mpr: | 6082.23 | 2.2% | Income Security Programs Information Cards - 2008 |
| ba10.mpr: | 6203.52 | 2.0% | Income Security Programs Information Cards - 2009 |
| ba11.mpr: | 6222.15 | 0.3% | Income Security Programs Information Cards - 2010 |
| ba12.mpr: | 6368.25 | 2.3% | Income Security Programs Information Cards - 2011 |
| ba13.mpr: | 6511.30 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 6638.45 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 6770.90 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 6908.65 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------|
| ba97.mpr: | 0 | -- | User option |
| ba98.mpr: | 0 | -- | User option |
| ba99.mpr: | 0 | -- | User option |
| ba00.mpr: | 0 | -- | User option |
| ba01.mpr: | 0 | -- | User option |
| ba02.mpr: | 0 | -- | User option |
| ba03.mpr: | 0 | -- | User option |
| ba04.mpr: | 0 | -- | User option |
| ba05.mpr: | 0 | -- | User option |
| ba06.mpr: | 0 | -- | User option |
| ba07.mpr: | 0 | -- | User option |
| ba08.mpr: | 0 | -- | User option |
| ba09.mpr: | 0 | -- | User option |
| ba10.mpr: | 0 | -- | User option |
| ba11.mpr: | 0 | -- | User option |

```

ba12.mpr:    0          --      User option
ba13.mpr:    0          --      Copied from ba12.mpr
ba14.mpr:    0          --      Copied from ba13.mpr
ba15.mpr:    0          --      Copied from ba14.mpr
ba16.mpr:    0          --      Copied from ba15.mpr

```

ASBEMP Alberta seniors benefit employment inclusion rate

DESCRIPTION

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

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

CROSS REFERENCE

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

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Alberta Seniors Benefit How To booklet |
| ba98.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit - Cash Benefit Factors |
| ba01.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p.15 |
| ba02.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p.15 |
| ba03.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet |
| ba05.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p. 8 |
| ba06.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

ASBEMPDD Alberta seniors benefit employment income maximum deduction

DESCRIPTION

This parameter represents the maximum value of employment income that may be deducted from total income when calculating the non-deductible income for the Alberta Seniors Benefit. It is only applied when ASBEMPOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 3600.00 | -- | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 3600.00 | 0.0% | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 3600.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 3600.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 3600.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3600.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3600.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3600.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3600.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ASBEMPDDP Alberta seniors benefit employment income maximum deduction for 1st half of year

DESCRIPTION

This parameter represents the maximum value of employment income that may be deducted from total income when calculating the non-deductible income for the Alberta Seniors Benefit. It is only applied when ASBEMPOPTP is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba09.mpr: | 3600.00 | -- | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 3600.00 | 0.0% | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 3600.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 3600.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 3600.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3600.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3600.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3600.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ASBEMPOPT Alberta seniors benefit employment income option
 [1=ASBEMP,2=ASBEMPDD]

DESCRIPTION

This option parameter determines the treatment of employment income when calculating the non-deductible income for the Alberta Seniors Benefit. When set to 1, a proportion (ASBEMP) of employment income may be deducted for total income. When set to 2, employment income up to the maximum value of ASBEMPDD may be deducted from total income.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Alberta Seniors Benefit Info Booklet p.4 |
| ba98.mpr: | 1 | -- Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1 | -- Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1 | -- Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.16 |
| ba02.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 1 | -- Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.14 |
| ba06.mpr: | 1 | -- Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 2 | -- Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 2 | -- Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 2 | -- Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 2 | -- Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

ASBEMPOPTP Alberta seniors benefit employment income option for 1st half of year
[1=ASBEMPP,2=ASBEMPDDP]

DESCRIPTION

This option parameter determines the treatment of employment income when calculating the non-deductible income for the Alberta Seniors Benefit. When set to 1, a proportion (ASBEMPP) of employment income may be deducted for total income. When set to 2, employment income up to the maximum value of ASBEMPDDP may be deducted from total income.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Alberta Seniors Benefit Info Booklet p.3 |
| ba98.mpr: | 1 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 1 | -- | Alberta Seniors Benefit Info Booklet p.4 |

| | | |
|-----------|---|---|
| ba02.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.16 |
| ba04.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 1 | -- Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, p.14 |
| ba07.mpr: | 1 | -- Alberta Seniors Benefit regulations (65/2006) |
| ba08.mpr: | 1 | -- Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba09.mpr: | 2 | -- Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 2 | -- Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 2 | -- Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 2 | -- Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Alberta Seniors Benefit Info Booklet |
| ba98.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit How To booklet |
| ba99.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit - Cash Benefit Factors |
| ba02.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p.15 |
| ba03.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p.15 |
| ba04.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet |
| ba06.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, p. 8 |
| ba07.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit regulations (65/2006) |
| ba08.mpr: | 0.05000 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Not in effect |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |

ba16.mpr: 0.00000 -- Copied from ba15.mpr

ASBFLAG Alberta seniors benefit activation flag

DESCRIPTION

This flag activates the Alberta Seniors Benefit program.

CROSS REFERENCE

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

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |

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

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|---------|---|
| ba97.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.5 |
| | 0.51060 | |

| | | |
|-----------|-------|---|
| 0.36110 | | |
| 0.34290 | | |
| 0.22030 | | |
| 0.34290 | | |
| 0.22030 | | |
| ba98.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.5 |
| ba99.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.5 |
| ba00.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.17 |
| 0.50000 | -2.1% | |
| 0.35290 | -2.3% | |
| 0.33330 | -2.8% | |
| 0.21430 | -2.7% | |
| 0.33330 | -2.8% | |
| 0.21430 | -2.7% | |
| ba01.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.17 |
| 0.51060 | 2.1% | |
| 0.37840 | 7.2% | |
| 0.34290 | 2.9% | |
| 0.23330 | 8.9% | |
| 0.34290 | 2.9% | |
| 0.23330 | 8.9% | |
| ba02.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.17 |
| ba03.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 6 | [Rows] Alberta Seniors Benefit Regulation Amendment 175/2004 |
| 0.51390 | 0.6% | |
| 0.51390 | 35.8% | |
| 0.34260 | -0.1% | |
| 0.34260 | 46.8% | |
| 0.34260 | -0.1% | |
| 0.34260 | 46.8% | |
| ba05.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.15 |
| ba06.mpr: | | [Same] Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | | [Same] Alberta Seniors Benefit regulations (122/2007) |
| ba08.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (184/2009) |

| | | |
|-----------|-------|---|
| 0.51340 | -0.1% | |
| 0.51340 | -0.1% | |
| 0.34230 | -0.1% | |
| 0.34230 | -0.1% | |
| 0.34230 | -0.1% | |
| 0.34230 | -0.1% | |
| ba10.mpr: | | [Same] Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | | [Same] Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.4 |
| 0.51060 | | |
| 0.36110 | | |
| 0.51060 | | |
| 0.36110 | | |
| 0.34290 | | |
| 0.22030 | | |
| ba98.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.5 |
| 0.51060 | 0.0% | |
| 0.36110 | 0.0% | |
| 0.34290 | -32.8% | |
| 0.22030 | -39.0% | |
| 0.34290 | 0.0% | |
| 0.22030 | 0.0% | |
| ba99.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.5 |
| ba00.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.5 |
| ba01.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.17 |
| 0.50000 | -2.1% | |
| 0.35290 | -2.3% | |
| 0.33330 | -2.8% | |
| 0.21430 | -2.7% | |
| 0.33330 | -2.8% | |
| 0.21430 | -2.7% | |
| ba02.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.17 |
| 0.51060 | 2.1% | |

| | | |
|-----------|-------|---|
| 0.37840 | 7.2% | |
| 0.34290 | 2.9% | |
| 0.23330 | 8.9% | |
| 0.34290 | 2.9% | |
| 0.23330 | 8.9% | |
| ba03.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.17 |
| ba04.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 6 | [Rows] Alberta Seniors Benefit Regulation Amendment 175/2004 |
| 0.51390 | 0.6% | |
| 0.51390 | 35.8% | |
| 0.34260 | -0.1% | |
| 0.34260 | 46.8% | |
| 0.34260 | -0.1% | |
| 0.34260 | 46.8% | |
| ba06.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.15 |
| ba07.mpr: | | [Same] Alberta Seniors Benefit regulations (65/2006) |
| ba08.mpr: | | [Same] Alberta Seniors Benefit regulations (122/2007) |
| ba09.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (184/2009) |
| 0.51340 | -0.1% | |
| 0.51340 | -0.1% | |
| 0.34230 | -0.1% | |
| 0.34230 | -0.1% | |
| 0.34230 | -0.1% | |
| 0.34230 | -0.1% | |
| ba11.mpr: | | [Same] Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | | [Same] Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1150.00 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba98.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1320.00 | 14.8% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 1380.00 | 4.5% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba02.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |

| | | | |
|-----------|---------|-------|--|
| ba03.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 1440.00 | 4.3% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.14 |
| ba06.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 1680.00 | 16.7% | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 1680.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1680.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1680.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1680.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1680.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Alberta Seniors Benefit Info Booklet p.3 |
| ba98.mpr: | 1150.00 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 1320.00 | 14.8% | Alberta Seniors Benefit Info Booklet p.4 |
| ba02.mpr: | 1380.00 | 4.5% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba04.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 1440.00 | 4.3% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.14 |
| ba07.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit regulations (131/2006) |
| ba08.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba09.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 1680.00 | 16.7% | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |

```

ba12.mpr:    1680.00      0.0%  Alberta Seniors Benefit
            regulations (116/2011)
ba13.mpr:    1680.00      0.0%  Grown from ba12.mpr using
            NONE=1.0000
ba14.mpr:    1680.00      0.0%  Grown from ba13.mpr using
            NONE=1.0000
ba15.mpr:    1680.00      0.0%  Grown from ba14.mpr using
            NONE=1.0000
ba16.mpr:    1680.00      0.0%  Grown from ba15.mpr using
            NONE=1.0000

```

ASBRENT Alberta seniors benefit renter supplement

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 550.00 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba98.mpr: | 550.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 550.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 600.00 | 9.1% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 600.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba02.mpr: | 600.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 600.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 0.00 | -- | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 0.00 | -- | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 0.00 | -- | Alberta Seniors Benefit regulations (175/2004) |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 0.00 | -- | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 0.00 | -- | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 550.00 | -- | Alberta Seniors Benefit Info Booklet p.3 |
| ba98.mpr: | 550.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 550.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 550.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 600.00 | 9.1% | Alberta Seniors Benefit Info Booklet p.4 |
| ba02.mpr: | 600.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |

| | | | |
|-----------|--------|------|---|
| ba03.mpr: | 600.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba04.mpr: | 600.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 0.00 | -- | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 0.00 | -- | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba07.mpr: | 0.00 | -- | Alberta Seniors Benefit regulations (175/2004) |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

ASBRR Alberta seniors benefit reduction rate [senior type]

DESCRIPTION

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

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|---------|--|
| ba97.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.4 |
| | 0.17780 | |
| | 0.13620 | |
| | 0.20040 | |
| | 0.16890 | |
| | 0.20040 | |
| | 0.16890 | |
| ba98.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.16 |
| | 0.19950 | 12.2% |
| | 0.15420 | 13.2% |
| | 0.22630 | 12.9% |
| | 0.19200 | 13.7% |
| | 0.22630 | 12.9% |
| | 0.19200 | 13.7% |
| ba01.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.16 |
| | 0.21100 | 5.8% |
| | 0.16610 | 7.7% |
| | 0.23640 | 4.5% |
| | 0.20260 | 5.5% |
| | 0.23640 | 4.5% |

| | | |
|-----------|--------|---|
| 0.20260 | 5.5% | |
| ba02.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.16 |
| 0.20870 | -1.1% | |
| 0.16430 | -1.1% | |
| 0.23240 | -1.7% | |
| 0.19920 | -1.7% | |
| 0.23240 | -1.7% | |
| 0.19920 | -1.7% | |
| ba03.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 6 | [Rows] Alberta Seniors Benefit Regulation Amendment 175/2004 |
| 0.18570 | -11.0% | |
| 0.18570 | 13.0% | |
| 0.19630 | -15.5% | |
| 0.19630 | -1.5% | |
| 0.19630 | -15.5% | |
| 0.19630 | -1.5% | |
| ba05.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.14 |
| 0.18270 | -1.6% | |
| 0.18270 | -1.6% | |
| 0.19010 | -3.2% | |
| 0.19010 | -3.2% | |
| 0.19010 | -3.2% | |
| 0.19010 | -3.2% | |
| ba06.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (131/2006) |
| 0.17950 | -1.8% | |
| 0.17950 | -1.8% | |
| 0.18350 | -3.5% | |
| 0.18350 | -3.5% | |
| 0.18350 | -3.5% | |
| 0.18350 | -3.5% | |
| ba07.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| 0.17540 | -2.3% | |
| 0.17540 | -2.3% | |
| 0.17830 | -2.8% | |
| 0.17830 | -2.8% | |
| 0.17830 | -2.8% | |
| 0.17830 | -2.8% | |
| ba08.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| 0.17170 | -2.1% | |
| 0.17170 | -2.1% | |

| | | |
|-----------|-------|---|
| 0.17270 | -3.1% | |
| 0.17270 | -3.1% | |
| 0.17270 | -3.1% | |
| 0.17270 | -3.1% | |
| ba09.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (184/2009) |
| 0.18750 | 9.2% | |
| 0.18750 | 9.2% | |
| 0.18780 | 8.7% | |
| 0.18780 | 8.7% | |
| 0.18780 | 8.7% | |
| 0.18780 | 8.7% | |
| ba10.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (212/2010) |
| 0.18290 | -2.5% | |
| 0.18290 | -2.5% | |
| 0.18310 | -2.5% | |
| 0.18310 | -2.5% | |
| 0.18310 | -2.5% | |
| 0.18310 | -2.5% | |
| ba11.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (116/2011) |
| 0.18210 | -0.4% | |
| 0.18210 | -0.4% | |
| 0.18230 | -0.4% | |
| 0.18230 | -0.4% | |
| 0.18230 | -0.4% | |
| 0.18230 | -0.4% | |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

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

DESCRIPTION

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

- 0 = single senior who is renting
- 1 = single senior who owns a home
- 2 = senior married to a non senior who is renting
- 3 = senior married to a non senior who owns a home

- 4 = married senior couple who rent
- 5 = married senior couple who owns their home

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.3 |
| 0.17780 | | |
| 0.13620 | | |
| 0.13620 | | |
| 0.10440 | | |
| 0.20040 | | |
| 0.16890 | | |
| ba98.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.4 |
| 0.17780 | 0.0% | |
| 0.13620 | 0.0% | |
| 0.20040 | 47.1% | |
| 0.16890 | 61.8% | |
| 0.20040 | 0.0% | |
| 0.16890 | 0.0% | |
| ba99.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | | [Same] Alberta Seniors Benefit Info Booklet p.4 |

| | | |
|-----------|--------|--|
| ba01.mpr: | 6 | [Rows] Alberta Seniors Benefit Info Booklet p.16 |
| 0.19950 | 12.2% | |
| 0.15420 | 13.2% | |
| 0.22630 | 12.9% | |
| 0.19200 | 13.7% | |
| 0.22630 | 12.9% | |
| 0.19200 | 13.7% | |
| ba02.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.16 |
| 0.21100 | 5.8% | |
| 0.16610 | 7.7% | |
| 0.23640 | 4.5% | |
| 0.20260 | 5.5% | |
| 0.23640 | 4.5% | |
| 0.20260 | 5.5% | |
| ba03.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.16 |
| 0.20870 | -1.1% | |
| 0.16430 | -1.1% | |
| 0.23240 | -1.7% | |
| 0.19920 | -1.7% | |
| 0.23240 | -1.7% | |
| 0.19920 | -1.7% | |
| ba04.mpr: | | [Same] Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 6 | [Rows] Alberta Seniors Benefit Regulation Amendment 175/2004 |
| 0.18570 | -11.0% | |
| 0.18570 | 13.0% | |
| 0.19630 | -15.5% | |
| 0.19630 | -1.5% | |
| 0.19630 | -15.5% | |
| 0.19630 | -1.5% | |
| ba06.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, p.14 |
| 0.18270 | -1.6% | |
| 0.18270 | -1.6% | |
| 0.19010 | -3.2% | |
| 0.19010 | -3.2% | |
| 0.19010 | -3.2% | |
| 0.19010 | -3.2% | |
| ba07.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (131/2006) |
| 0.17950 | -1.8% | |
| 0.17950 | -1.8% | |
| 0.18350 | -3.5% | |

| | | |
|-----------|-------|--|
| 0.18350 | -3.5% | |
| 0.18350 | -3.5% | |
| 0.18350 | -3.5% | |
| ba08.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| 0.17540 | -2.3% | |
| 0.17540 | -2.3% | |
| 0.17830 | -2.8% | |
| 0.17830 | -2.8% | |
| 0.17830 | -2.8% | |
| 0.17830 | -2.8% | |
| ba09.mpr: | 6 | [Rows] Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| 0.17170 | -2.1% | |
| 0.17170 | -2.1% | |
| 0.17270 | -3.1% | |
| 0.17270 | -3.1% | |
| 0.17270 | -3.1% | |
| 0.17270 | -3.1% | |
| ba10.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (184/2009) |
| 0.18750 | 9.2% | |
| 0.18750 | 9.2% | |
| 0.18780 | 8.7% | |
| 0.18780 | 8.7% | |
| 0.18780 | 8.7% | |
| 0.18780 | 8.7% | |
| ba11.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (212/2010) |
| 0.18290 | -2.5% | |
| 0.18290 | -2.5% | |
| 0.18310 | -2.5% | |
| 0.18310 | -2.5% | |
| 0.18310 | -2.5% | |
| 0.18310 | -2.5% | |
| ba12.mpr: | 6 | [Rows] Alberta Seniors Benefit regulations (116/2011) |
| 0.18210 | -0.4% | |
| 0.18210 | -0.4% | |
| 0.18230 | -0.4% | |
| 0.18230 | -0.4% | |
| 0.18230 | -0.4% | |
| 0.18230 | -0.4% | |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 4455.00 | -- | Alberta Seniors Benefit Information Booklet, p.16 |

| | | | |
|-----------|---------|-------|--|
| ba04.mpr: | 4455.00 | 0.0% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 5617.50 | 26.1% | Average of 2005 and 2006 |
| ba06.mpr: | 6780.00 | 20.7% | Alberta Seniors Benefit Information Booklet, July 06-June 07 |
| ba07.mpr: | 6780.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 6780.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 8940.00 | 31.9% | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 9540.00 | 6.7% | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 9540.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 9540.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 9540.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 9540.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 9540.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 9540.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 4455.00 | -- | Alberta Seniors Benefit Information Booklet, p.16 |
| ba05.mpr: | 4455.00 | 0.0% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 5617.50 | 26.1% | Average of 2005 and 2006 |
| ba07.mpr: | 6780.00 | 20.7% | Alberta Seniors Benefit regulations (131/2006) |
| ba08.mpr: | 6780.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba09.mpr: | 6780.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 8940.00 | 31.9% | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 9540.00 | 6.7% | Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 9540.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 9540.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 9540.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 9540.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 9540.00 0.0% Grown from ba15.mpr using
NONE=1.0000

ASBSABRR Alberta seniors benefit supplemental accommodation reduction rate

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|--|
| ba03.mpr: | 0.32960 | -- | Alberta Seniors Benefit Information Booklet, p.16 |
| ba04.mpr: | 0.28730 | -12.8% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 0.35875 | 24.9% | Average of 2005 and 2006 |
| ba06.mpr: | 0.42260 | 17.8% | Alberta Seniors Benefit regulations (131/2006) |
| ba07.mpr: | 0.41300 | -2.3% | Alberta Seniors Benefit regulations (122/2007) |
| ba08.mpr: | 0.41300 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 0.49890 | 20.8% | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 0.51930 | 4.1% | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 0.51930 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 0.51930 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.51930 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.51930 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.51930 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.51930 | 0.0% | Copied from ba15.mpr |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.32960 | -- | Alberta Seniors Benefit Information Booklet, p.16 |
| ba05.mpr: | 0.28730 | -12.8% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 0.35875 | 24.9% | Average of 2005 and 2006 |
| ba07.mpr: | 0.42260 | 17.8% | Alberta Seniors Benefit regulations (131/2006) |
| ba08.mpr: | 0.41300 | -2.3% | Alberta Seniors Benefit regulations (122/2007) |
| ba09.mpr: | 0.41300 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 0.49890 | 20.8% | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 0.51930 | 4.1% | Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 0.51930 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 0.51930 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.51930 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.51930 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.51930 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1150.00 | -- | Alberta Seniors Benefit Info Booklet p.4 |
| ba98.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1320.00 | 14.8% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 1380.00 | 4.5% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba02.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |

| | | | |
|-----------|---------|-------|--|
| ba03.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba04.mpr: | 1440.00 | 4.3% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba05.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.14 |
| ba06.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 1680.00 | 16.7% | Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 1680.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1680.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1680.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1680.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1680.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 2 | -- OPTION |
| ba98.mpr: | 2 | -- OPTION |
| ba99.mpr: | 2 | -- OPTION |
| ba00.mpr: | 2 | -- OPTION |
| ba01.mpr: | 2 | -- OPTION |
| ba02.mpr: | 2 | -- OPTION |
| ba03.mpr: | 2 | -- OPTION |
| ba04.mpr: | 2 | -- OPTION |
| ba05.mpr: | 2 | -- OPTION |
| ba06.mpr: | 2 | -- Alberta Seniors Benefit regulations (65/2006) |
| ba07.mpr: | 2 | -- Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba08.mpr: | 2 | -- Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba09.mpr: | 2 | -- Alberta Seniors Benefit regulations (184/2009) |
| ba10.mpr: | 2 | -- Alberta Seniors Benefit regulations (212/2010) |
| ba11.mpr: | 2 | -- Alberta Seniors Benefit regulations (116/2011) |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------------------|
| ba97.mpr: | 1 | -- | OPTION |
| ba98.mpr: | 2 | -- | OPTION |
| ba99.mpr: | 2 | -- | OPTION |
| ba00.mpr: | 2 | -- | OPTION |
| ba01.mpr: | 2 | -- | OPTION |
| ba02.mpr: | 2 | -- | OPTION |
| ba03.mpr: | 2 | -- | OPTION |
| ba04.mpr: | 2 | -- | OPTION |
| ba05.mpr: | 2 | -- | OPTION |
| ba06.mpr: | 2 | -- | OPTION |
| ba07.mpr: | 2 | -- | OPTION |
| ba08.mpr: | 2 | -- | Alberta Seniors Benefit |

Information Booklet, July 07-June 08

| | | | |
|-----------|---|----|--|
| ba09.mpr: | 2 | -- | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 2 | -- | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 2 | -- | Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 2 | -- | Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

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

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1150.00 | -- | Alberta Seniors Benefit Info Booklet p.3 |
| ba98.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba99.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba00.mpr: | 1150.00 | 0.0% | Alberta Seniors Benefit Info Booklet p.4 |
| ba01.mpr: | 1320.00 | 14.8% | Alberta Seniors Benefit Info Booklet p.4 |
| ba02.mpr: | 1380.00 | 4.5% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba03.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.16 |
| ba04.mpr: | 1380.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.4 |
| ba05.mpr: | 1440.00 | 4.3% | Alberta Seniors Benefit Regulation Amendment 175/2004 |
| ba06.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, p.14 |
| ba07.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit regulations (131/2006) |
| ba08.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 07-June 08 |
| ba09.mpr: | 1440.00 | 0.0% | Alberta Seniors Benefit Information Booklet, July 08-June 09 |
| ba10.mpr: | 1680.00 | 16.7% | Alberta Seniors Benefit regulations (184/2009) |
| ba11.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (212/2010) |
| ba12.mpr: | 1680.00 | 0.0% | Alberta Seniors Benefit regulations (116/2011) |
| ba13.mpr: | 1680.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1680.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1680.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1680.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ASCDELIM Field delimiter

DESCRIPTION

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

ASCEXTPRC Number of digits of extra precision

DESCRIPTION

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

ASCFLAG Text output facility activation flag

DESCRIPTION

This control parameter flag, when set to a value of 1, enables the text file output facility. When enabled, a file with the file name extension ".prn" will be written using ASCSTYLE format for ASCUNIT level of analysis and ASCVARS variables. The text file output facility provides a method for examining detailed SPSD/M microdata.

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3500.00 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 3500.00 | 0.0% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 3500.00 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr: | 0.00 | -- | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (14-10-99 press release) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

ASCSTYLE Style of text output

DESCRIPTION

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

1. Each household is output as a group of output lines, one household per page and one variable is output per line. Both the variable's name and label are printed and values for each unit are shown in aligned columns.
2. Produces a report designed to be read using a spreadsheet import function. The layout is very similar to that for an style of 1, but variable labels and all superfluous spaces have been eliminated, and the printer page break character has been replace by and empty literal string.
3. Produces a report designed to read by a spreadsheet or database system. Each unit is recorded on a single line, with a single space between each variable value. The first line of the file contains a list of the variable names in the order in which they are written in the line.
4. Produces a report identical to style 3, but the first line is eliminated.
5. This style produces a fixed format which contains all variables, is blank delimited, and contains all records per case beginning with a household record which is followed by individual records. This style is intended for input to the bldspd program. Please refer to the *Tools User's Guide* for more details on the use of this style.

The default value of ASCSTYLE is 1.

ASCUNIT Text output family level

DESCRIPTION

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

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

The default value for ASCUNIT is 0.

ASCVARS Variables selected for text output [string]

DESCRIPTION

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

ASF Alberta surtax fraction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.08000 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr: | 0.00000 | -- | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (14-10-99 press release) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------|
| ba97.mpr: | 6 | [Rows] |
| 0.00000 | | Not in effect |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |

| | | | |
|-----------|----|--------|---------------------------------------|
| 0.00000 | | | |
| 0.00000 | | | |
| ba98.mpr: | | [Same] | Not in effect |
| ba99.mpr: | 6 | [Rows] | Government of Alberta News Release |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 39.00000 | -- | | |
| 34.50000 | -- | | |
| 36.00000 | -- | | |
| 37.50000 | -- | | |
| ba00.mpr: | | [Same] | Government of Alberta News Release |
| ba01.mpr: | | [Same] | Government of Alberta News Release |
| ba02.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba03.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba04.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba05.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba06.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba07.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba08.mpr: | | [Same] | Grown from ba07.mpr using NONE=1.0000 |
| ba09.mpr: | | [Same] | Grown from ba08.mpr using NONE=1.0000 |
| ba10.mpr: | | [Same] | Grown from ba09.mpr using NONE=1.0000 |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 6 | [Rows] Not in effect |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |

| | | | |
|-----------|----|--------|--|
| 0.00000 | | | |
| 0.00000 | | | |
| ba98.mpr: | | [Same] | Not in effect |
| ba99.mpr: | | [Same] | Not in effect |
| ba00.mpr: | 6 | [Rows] | Government of Alberta News Release |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 39.00000 | -- | | |
| 34.50000 | -- | | |
| 36.00000 | -- | | |
| 37.50000 | -- | | |
| ba01.mpr: | | [Same] | Government of Alberta News Release |
| ba02.mpr: | | [Same] | Government of Alberta News Release |
| ba03.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba04.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba05.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba06.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba07.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba08.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba09.mpr: | | [Same] | Grown from ba08.mpr using NONE=1.0000 |
| ba10.mpr: | | [Same] | Grown from ba09.mpr using NONE=1.0000 |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Government of Alberta News Release |

| | | | |
|-----------|---|----|------------------------------------|
| ba00.mpr: | 1 | -- | Government of Alberta News Release |
| ba01.mpr: | 1 | -- | Government of Alberta News Release |
| ba02.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba03.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba04.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba05.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba06.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba07.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba08.mpr: | 1 | -- | Copied from ba07.mpr |
| ba09.mpr: | 1 | -- | Copied from ba08.mpr |
| ba10.mpr: | 1 | -- | Copied from ba09.mpr |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

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

DESCRIPTION

When this parameter is set to 1, social assistance recipients with kids who are in receipt of the National Child Benefit Supplement in Alberta will receive a monthly shelter allowance increase that is dependent upon the number of persons in the household as determined by the parameter ASHELTERP. The shelter allowance increase will only be provided when SACLAWFLAG is set to 1 and SACLAWPR provincial vector is also turned on (set to 1). The annual amount of the increase will be determined by multiplying the monthly increase by the number of months of social assistance received (idsamths). The value of the shelter increase is retained in the variable imashelt.

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Government of Alberta News Release |
| ba01.mpr: | 1 | -- | Government of Alberta News Release |
| ba02.mpr: | 1 | -- | Government of Alberta News Release |
| ba03.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba04.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba05.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba06.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba07.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba08.mpr: | 1 | -- | HRDC Income Support Policy Group |
| ba09.mpr: | 1 | -- | Copied from ba08.mpr |
| ba10.mpr: | 1 | -- | Copied from ba09.mpr |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |

```

ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

ATRBC Alberta tax reduction basic claim

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 430.00 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 430.00 | 0.0% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 430.00 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |
| ba00.mpr: | 430.00 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Alberta Budget 2000) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |

```

ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
NONE=1.0000

```

ATRF Alberta tax reduction fraction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.50000 | -- | Federal Income Tax T1C (ALTA) 1997 |
| ba98.mpr: | 0.50000 | 0.0% | Federal Income Tax T1C (ALTA) 1998 |
| ba99.mpr: | 0.50000 | 0.0% | Federal Income Tax T1C (ALTA) 1999 |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 0.50000 | 0.0% | Federal Income Tax Form AB428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Alberta Budget 2000) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

ATUITFLG Alta Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1AB E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

ATXFLG Alta tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form AB428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1AB E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |

AUTHOR Name of person doing simulation [string]

DESCRIPTION

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

AWITBFAM Alberta Working Income Tax Benefit amount for couples/single parents

DESCRIPTION

This is the maximum Alberta Working Income Tax Benefit (WITB) refundable credit amount for couples and single parents who are at least 19 years of age, who are not full-time students for more than 3 months in the taxation year and who are residents of Alberta.

Individuals in a couple or single parent family will have their benefit calculated as AWITBPIR of each dollar of earned income in excess of AWITBMINE to this maximum. The credit may be reduced by AWITBRR for each dollar of their net income in excess of AWITBFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1000.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 1019.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 1680.00 | 64.9% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 1524.00 | -9.3% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 1572.40 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 1607.72 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1639.12 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1671.82 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1705.83 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1739.84 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AWITBFPO Alberta WITB Family Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Alberta Working Income Tax Benefit (WITB) refundable credit begins to be reduced for couples or single parent families who are residents of Alberta. Their maximum credit amount AWITBFAM will be reduced by AWITBRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 14500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 14776.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 14500.00 | -1.9% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 15090.00 | 4.1% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 15569.26 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 15918.99 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 16229.86 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 16553.68 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 16890.45 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 17227.23 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AWITBMINE Alberta Working Income Tax Benefit Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the Alberta refundable Working Income Tax Benefit (WITB).

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 3000.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 3000.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 3000.00 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 2760.00 | -8.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 2760.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    2760.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    2760.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    2760.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    2760.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    2760.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

AWITBPIR Alberta Working Income Tax Benefit Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the Alberta refundable Working Income Tax Benefit (WITB) for Alberta individuals/families with earnings in excess of AWITBMINE, until the respective maximum benefit is attained. Single individuals are eligible for a maximum benefit amount of AWITBSNG while individuals in a couple or single parent family are eligible for a maximum benefit amount of AWITBFAM.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|---|
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.20000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.25000 | 25.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.20000 | -20.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

AWITBRR Alberta Working Income Tax Benefit Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the Alberta refundable Working Income Tax Benefit (WITB). Single individuals who are residents of Alberta will see their maximum benefit amount of AWITBSNG reduced by this rate for every dollar of net income in excess of AWITBSPO. Alberta families and single parents will see their maximum benefit amount of AWITBFAM reduced by this rate for every dollar of family net income in excess of AWITBFPO.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.15000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

AWITBSAMT Alberta WITB Supplement for Disabilities Amount

DESCRIPTION

This is the maximum Alberta Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit amount for non-student individuals who are at least 19 years of age, who are eligible for the disability tax credit in the taxation year and who are residents of Alberta.

Individuals will have their benefit calculated as AWITBSPIR of each dollar of earned income in excess of AWITBSMINE to this maximum. The credit may be reduced by AWITBSRR for each dollar of their net income in excess of the turndown threshold. For single individuals, or those in a couple where the other spouse is ineligible for the Alberta

WITB based on the spouse's student status, the turndown threshold is AWITBSSPO. For couples where both are Alberta WITB eligible and for single parent families, the threshold is AWITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 250.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 255.00 | 2.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 462.50 | 81.4% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 465.00 | 0.5% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 479.77 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 490.55 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 500.13 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 510.11 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |

| | | | |
|-----------|--------|------|---|
| ba15.mpr: | 520.49 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 530.87 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AWITBSCRR Alberta WITB Supplement for Disabilities Reduction Rate for eligible couples

DESCRIPTION

This parameter contains the reduction rate for the Alberta refundable Working Income Tax Benefit (WITB) Supplement for Disabilities where both individuals in a couple are eligible for the disability tax credit. Eligible individuals will see their maximum benefit amount of AWITBSAMT reduced by this rate for every dollar of family net income in excess of AWITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.07500 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 0.07500 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.07500 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.07500 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 0.07500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.07500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.07500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07500 | 0.0% | Copied from ba15.mpr |

AWITBSFPO Alberta WITB Supplement for Disabilities Family Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Alberta Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for couples and single parent families. Their maximum credit amount AWITBSAMT will be reduced by AWITBSRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|-------|---|
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 21167.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 21569.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 25700.00 | 19.2% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 25251.00 | -1.7% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 26052.97 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 26638.20 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 27158.39 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 27700.25 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 28263.78 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 28827.33 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AWITBSMINE Alberta WITB Supplement for Disabilities Minimum Earnings
Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the Alberta refundable Working Income Tax Benefit (WITB) Supplement for Disabilities.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1750.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 1750.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 1150.00 | -34.3% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 910.00 | -20.9% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 910.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 910.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 910.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 910.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 910.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 910.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

AWITBSNG Alberta Working Income Tax Benefit amount for singles

DESCRIPTION

This is the maximum Alberta Working Income Tax Benefit (WITB) refundable credit amount for single individuals who are at least 19 years of age without dependents, who are

not full-time students for more than 3 months in the taxation year and who are residents of Alberta.

Individuals will have their benefit calculated as AWITBPIR of each dollar of earned income in excess of AWITBMINE to this maximum. The credit may be reduced by AWITBRR for each dollar of their net income in excess of AWITBSPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 510.00 | 2.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 925.00 | 81.4% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 1016.00 | 9.8% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 1048.27 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 1071.82 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 1092.75 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1114.55 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1137.22 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1159.90 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AWITBSPIR Alberta WITB Supplement for Disabilities Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the Alberta refundable Working Income Tax Benefit (WITB) Supplement for Disabilities for individuals who are eligible for the disability tax credit with earnings in excess of AWITBSMINE, until the respective maximum benefit of AWITBSAMT is attained.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba07.mpr: | 0.20000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.25000 | 25.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.25000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 0.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.25000 | 0.0% | Copied from ba15.mpr |

AWITBSPO Alberta WITB Single Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Alberta Working Income Tax Benefit (WITB) refundable credit begins to be reduced for single individuals who are at least 19 years of age, have no dependents and are residents of Alberta. Their maximum credit amount AWITBSNG will be reduced by AWITBRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|---|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 9500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 9681.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 10500.00 | 8.5% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 11066.00 | 5.4% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 11417.46 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 11673.93 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 11901.90 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 12139.37 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 12386.33 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 12633.30 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AWITBSRR Alberta WITB Supplement for Disabilities Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the Alberta refundable Working Income Tax Benefit (WITB) Supplement for Disabilities. Single individuals will see their maximum benefit amount of AWITBSAMT reduced by this rate for every dollar of net income in excess of AWITBSPO. Families and single parents will see their maximum benefit amount of AWITBSAMT reduced by this rate for every dollar of family net income in excess of AWITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.15000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

AWITBSSPO Alberta WITB Supplement for Disabilities Single Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Alberta Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for single individuals who are at least 19 years of age, have no dependents and are residents of Alberta. Their maximum credit amount AWITBSAMT will be reduced by AWITBSRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 12833.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 13077.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 16667.00 | 27.5% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |

| | | | |
|-----------|----------|------|---|
| ba10.mpr: | 17839.00 | 7.0% | Federal Income Tax 2010 - Schedule 6 (5009-S6) |
| ba11.mpr: | 18405.57 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 18819.01 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 19186.51 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 19569.32 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 19967.44 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 20365.57 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AXM Age amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 3482.00 | -- | Federal Income Tax 1997 - Line 301 |
| ba98.mpr: | 3482.00 | 0.0% | Federal Income Tax 1998 - Line 301 |
| ba99.mpr: | 3482.00 | 0.0% | Federal Income Tax 1999 - Line 301 |

| | | | |
|-----------|---------|-------|---|
| ba00.mpr: | 3531.00 | 1.4% | Federal Income Tax 2000 - Line 301 |
| ba01.mpr: | 3619.00 | 2.5% | Federal Income Tax 2001 - Line 301 |
| ba02.mpr: | 3728.00 | 3.0% | Federal Income Tax 2002 - Line 301 |
| ba03.mpr: | 3787.00 | 1.6% | Federal Income Tax 2003 - Line 301 |
| ba04.mpr: | 3912.00 | 3.3% | Federal Income Tax 2004 - Line 301 |
| ba05.mpr: | 3979.00 | 1.7% | Federal Income Tax 2005 - Line 301 |
| ba06.mpr: | 5066.00 | 27.3% | Federal Income Tax 2006 - Line 301 |
| ba07.mpr: | 5177.00 | 2.2% | Federal Income Tax 2007 - Line 301 |
| ba08.mpr: | 5276.00 | 1.9% | Federal Income Tax 2008 - Line 301 |
| ba09.mpr: | 6408.00 | 21.5% | Federal Income Tax 2009 - Line 301 |
| ba10.mpr: | 6446.00 | 0.6% | Federal Income Tax 2010 - Line 301 |
| ba11.mpr: | 6537.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 6683.84 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 6814.36 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 6950.32 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 7091.72 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 7233.12 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

AXRR Age amount credit reduction rate

DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” Individual seniors with incomes above the threshold of AXTD would have the amount of the age credit reduced by

AXRR proportion of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXTD

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax 1997 - Line 301 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax 1998 - Line 301 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax 1999 - Line 301 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax 2000 - Line 301 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax 2001 - Line 301 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax 2002 - Line 301 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax 2003 - Line 301 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax 2004 - Line 301 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax 2005 - Line 301 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax 2006 - Line 301 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax 2007 - Line 301 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Line 301 |

| | | | |
|-----------|---------|------|---------------------------------------|
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Line 301 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Line 301 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

AXTD Age amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter.

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

See also imatxc, AXRR

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 25921.00 | -- | Federal Income Tax 1997 - Line 301 |
| ba98.mpr: | 25921.00 | 0.0% | Federal Income Tax 1998 - Line 301 |
| ba99.mpr: | 25921.00 | 0.0% | Federal Income Tax 1999 - Line 301 |
| ba00.mpr: | 26284.00 | 1.4% | Federal Income Tax 2000 - Line 301 |
| ba01.mpr: | 26941.00 | 2.5% | Federal Income Tax 2001 - Line 301 |
| ba02.mpr: | 27749.00 | 3.0% | Federal Income Tax 2002 - Line 301 |
| ba03.mpr: | 28193.00 | 1.6% | Federal Income Tax 2003 - Line 301 |
| ba04.mpr: | 29124.00 | 3.3% | Federal Income Tax 2004 - Line 301 |
| ba05.mpr: | 29619.00 | 1.7% | Federal Income Tax 2005 - Line 301 |
| ba06.mpr: | 30270.00 | 2.2% | Federal Income Tax 2006 - Line 301 |
| ba07.mpr: | 30936.00 | 2.2% | Federal Income Tax 2007 - Line 301 |
| ba08.mpr: | 31524.00 | 1.9% | Federal Income Tax 2008 - Line 301 |
| ba09.mpr: | 32312.00 | 2.5% | Federal Income Tax 2009 - Line 301 |
| ba10.mpr: | 32506.00 | 0.6% | Federal Income Tax 2010 - Line 301 |
| ba11.mpr: | 32961.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 33701.40 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 34359.52 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 35045.06 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 35758.02 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 36471.00 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Alberta non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (ATXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txalta | Compute provincial taxes for Alberta |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1000.00 | -- | Federal Income Tax Form AB428 - 2001 |
| ba02.mpr: | 1034.00 | 3.4% | Federal Income Tax Form AB428 - 2002 |
| ba03.mpr: | 1048.00 | 1.4% | Federal Income Tax Form AB428 - 2003 |
| ba04.mpr: | 1111.00 | 6.0% | Federal Income Tax Form AB428 - 2004 |
| ba05.mpr: | 1126.00 | 1.4% | Federal Income Tax Form AB428 - 2005 |
| ba06.mpr: | 1147.00 | 1.9% | Federal Income Tax Form AB428 - 2006 |
| ba07.mpr: | 1189.00 | 3.7% | Federal Income Tax Form AB428 - 2007 |
| ba08.mpr: | 1244.00 | 4.6% | Federal Income Tax Form AB428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 1292.00 | 3.9% | Federal Income Tax Form AB428 - 2009 |
| ba10.mpr: | 1296.00 | 0.3% | Federal Income Tax Form AB428 - 2010 |
| ba11.mpr: | 1307.00 | 0.8% | Form TD1AB E (11) |
| ba12.mpr: | 1335.91 | 2.2% | Grown from ba11.mpr using CPIAL=1.022117 |
| ba13.mpr: | 1362.75 | 2.0% | Grown from ba12.mpr using CPIAL=1.020093 |
| ba14.mpr: | 1389.59 | 2.0% | Grown from ba13.mpr using CPIAL=1.019697 |
| ba15.mpr: | 1417.46 | 2.0% | Grown from ba14.mpr using CPIAL=1.020059 |
| ba16.mpr: | 1446.37 | 2.0% | Grown from ba15.mpr using CPIAL=1.020393 |

BAMTOPT N.B. alternative minimum tax option

DESCRIPTION

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

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

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Not in effect |
| ba98.mpr: | 1 | -- Not in effect |
| ba99.mpr: | 1 | -- Not in effect |
| ba00.mpr: | 4 | -- Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 4 | -- Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 2 | -- Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 2 | -- Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 2 | -- Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 2 | -- Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 2 | -- Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 2 | -- Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 2 | -- Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 2 | -- Copied from ba10.mpr |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

BAMTPCTF N.B. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 2, then a percentage (BAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.57000 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.57000 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.57000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.57000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.57000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.57000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.57000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.57000 | 0.0% | Copied from ba15.mpr |

BAMTPCTM N.B. amt rate as pct of federal minimum tax amount

DESCRIPTION

When New Brunswick tax on taxable income is calculated (BTXFLG=1) and BAMTOPT is set to 4, then a percentage (BAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.58500 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 0.57000 | -2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

BAMTTX N.B. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

BASALG Name of base algorithm [string]

DESCRIPTION

This control parameter contains a label associated with the tax/transfer algorithm requested by the user through the BASMETH parameter. It is informational and cannot be directly modified by the user.

BASDESC Description of base parameters [string]

DESCRIPTION

This control parameter contains the descriptive label associated with the input parameter file or results file used to produce base variables. It is informational and cannot be directly modified by the user. It is a copy of the MPRDESCE or the MPRDESCF parameter associated with the file in question.

BASMETH Method of creating base variables

DESCRIPTION

This control parameter specifies the method of determining base results. May be one of 4 values:

0. No base results will be used during the current program run
1. Results will be read from an SPSM results file (.MRS) specified in INPBASMRS
2. Results will be calculated using the standard algorithm with tax/transfer parameters specified in INPBASMPR.
3. Results will be calculated using the alternate algorithm with tax/transfer parameters specified in INPBASMPR.

The default value for BASMETH is 0.

Note that in Visual SPSM, this parameter can be turned on at the beginning of a new simulation, or alternatively from File, Simulation Management.

BAXM N.B. Age Amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 3531.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 3619.00 | 2.5% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 3728.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 3787.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 3787.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 3851.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 3936.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 4023.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 4099.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 4202.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 4286.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 4371.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 4466.02 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 4557.39 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 4648.76 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 4740.13 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 4835.15 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

DESCRIPTION

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

See also impatxc, BAXTD, BAXPI.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.15000 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1NB-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

BAXTD N.B. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, BAXRR

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 26284.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 26941.00 | 2.5% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 27749.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 28193.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 28193.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 28672.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 29303.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 29948.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 30517.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 31280.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 31905.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 32543.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 33250.45 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 33930.69 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 34610.93 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 35291.17 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 35998.62 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BBXM N.B. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 7231.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 7412.00 | 2.5% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 7634.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 7756.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 7756.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 7888.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 8061.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 8239.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 8395.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 8605.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 8777.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 8953.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 9132.00 | 2.0% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 9318.82 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 9505.64 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 9692.46 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 9886.76 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BCBEIS1 B.C. Earned Income Benefit for first child

DESCRIPTION

This parameter represents the amount received for the first child in a family from the British Columbia Earned Income Benefit for low-income working families.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 605.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|--------|--------|---|
| ba00.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 576.00 | -4.8% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba05.mpr: | 365.00 | -36.6% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 243.00 | -33.4% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 200.00 | -17.7% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 164.00 | -18.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 113.00 | -31.1% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 101.00 | -10.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 71.00 | -29.7% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 71.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 71.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 71.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 71.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 71.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

BCBEIS1P B.C. Earned Income Benefit for first child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the first child in a family from the British Columbia Earned Income Benefit for low-income working families.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 605.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 605.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 576.00 | -4.8% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 365.00 | -36.6% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 243.00 | -33.4% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 200.00 | -17.7% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 164.00 | -18.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 113.00 | -31.1% | Income Tax (BC Family Bonus) Regulation 76/2009 |

| | | | |
|-----------|--------|--------|---|
| ba11.mpr: | 101.00 | -10.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 71.00 | -29.7% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 71.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 71.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 71.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 71.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

BCBEIS2 B.C. Earned Income Benefit for second child

DESCRIPTION

This parameter represents the amount received for the second child in a family from the British Columbia Earned Income Benefit for low-income working families.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 405.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 434.00 | 7.2% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba05.mpr: | 370.00 | -14.7% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 211.00 | -43.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 173.00 | -18.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 141.00 | -18.5% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 96.00 | -31.9% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 85.00 | -11.5% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 60.00 | -29.4% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 60.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 60.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 60.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 60.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 60.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

DESCRIPTION

This parameter represents the amount received for the second child in a family from the British Columbia Earned Income Benefit for low-income working families.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 405.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 405.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|--------|--------|---|
| ba05.mpr: | 434.00 | 7.2% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 370.00 | -14.7% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 211.00 | -43.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 173.00 | -18.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 141.00 | -18.5% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 96.00 | -31.9% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 85.00 | -11.5% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 60.00 | -29.4% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 60.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 60.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 60.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 60.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

BCBEIS3 B.C. Earned Income Benefit for each additional child

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the British Columbia Earned Income Benefit for low-income working families.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 330.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 372.00 | 12.7% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 227.00 | -39.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 190.00 | -16.3% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 198.00 | 4.2% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 155.00 | -21.7% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 144.00 | -7.1% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 120.00 | -16.7% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |

```

ba13.mpr:    120.00      0.0%   Grown from ba12.mpr using
              CPIM3=1.000000
ba14.mpr:    120.00      0.0%   Grown from ba13.mpr using
              CPIM3=1.000000
ba15.mpr:    120.00      0.0%   Grown from ba14.mpr using
              CPIM3=1.000000
ba16.mpr:    120.00      0.0%   Grown from ba15.mpr using
              CPIM3=1.000000

```

BCBEIS3P B.C. Earned Income Benefit for each additional child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the British Columbia Earned Income Benefit for low-income working families.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 330.00 | -- | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|--------|--------|---|
| ba00.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 330.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 372.00 | 12.7% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 227.00 | -39.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 190.00 | -16.3% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 198.00 | 4.2% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 155.00 | -21.7% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 144.00 | -7.1% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 120.00 | -16.7% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 120.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 120.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

BCBEITD B.C. Earned Income Benefit Turndown

DESCRIPTION

The level of family net income (head + spouse) above which the British Columbia Basic Family Bonus and the Earned Income Benefit are reduced at the rate of BCBERR1, BCBERR2 or BCBERR3 depending on the number of children in the family.

When FCBENCAL is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 20921.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 21480.00 | 2.7% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |

| | | | |
|-----------|----------|------|---|
| ba09.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 21480.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 21480.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 21480.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 21480.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 21480.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

BCBEITDP B.C. Earned Income Benefit Turndown for 1st half of year

DESCRIPTION

The level of family net income (head + spouse) above which the British Columbia Basic Family Bonus and the Earned Income Benefit are reduced at the rate of BCBERR1P, BCBERR2P or BCBERR3P depending on the number of children in the family.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 20921.00 | -- | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba00.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba01.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba02.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba03.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba04.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba05.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba06.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba07.mpr: | 21480.00 | 2.7% | Income Tax (BC Family Bonus) |
| | | | Regulation 165/2006 |
| ba08.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 244/2007 |
| ba09.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 136/2008 |
| ba10.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 76/2009 |
| ba11.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 185/2010 |
| ba12.mpr: | 21480.00 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 114/2011 |
| ba13.mpr: | 21480.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 21480.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 21480.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 21480.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

DESCRIPTION

When BCEIBFLG is equal to 1, the British Columbia Earned Income Benefit (imibceib) is calculated depending on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at BCEIBPI, and reaches its maximum at incomes of BCBEMX. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMX – BCEIBPI).

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 10000.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|----------|------|---|
| ba02.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 10000.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 10000.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 10000.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 10000.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 10000.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

BCBEMXP B.C. Earned Income Benefit Income Reduction for 1st half of year

DESCRIPTION

When BCEIBFLGP is equal to 1, the British Columbia Earned Income Benefit (imibceib) is calculated depending on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at BCEIBPIP, and reaches its maximum at incomes of BCBEMXP. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMXP – BCEIBPIP).

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 10000.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|----------|------|--|
| ba11.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 10000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 10000.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 10000.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 10000.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 10000.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

BCBERR1 B.C. EIB reduction rate for families with 1 child

DESCRIPTION

For families with one child, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.12100 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.04800 | -60.3% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 0.04800 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 0.04800 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 0.06000 | 25.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 0.06000 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 0.06000 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 0.06000 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 0.06000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.06000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.06000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.06000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.06000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

For families with one child, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.12100 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|--------|---|
| ba04.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.12100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.04800 | -60.3% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 0.04800 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 0.04800 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 0.06000 | 25.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 0.06000 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 0.06000 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 0.06000 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 0.06000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.06000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.06000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.06000 | 0.0% | Copied from ba15.mpr |

BCBERR2 B.C. EIB reduction rate for families with 2 children

DESCRIPTION

For families with two children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.20200 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.14000 | -30.7% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 0.14000 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 0.14000 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 0.19000 | 35.7% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 0.19000 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 0.19000 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 0.19000 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 0.19000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.19000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.19000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.19000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.19000 | 0.0% | Copied from ba15.mpr |

BCBERR2P B.C. EIB reduction rate for families with 2 children for 1st half of year

DESCRIPTION

For families with two children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.20200 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|--------|---|
| ba02.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.20200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.14000 | -30.7% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 0.14000 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 0.14000 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 0.19000 | 35.7% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 0.19000 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 0.19000 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 0.19000 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 0.19000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.19000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.19000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.19000 | 0.0% | Copied from ba15.mpr |

BCBERR3 B.C. EIB reduction rate for families with 3+ children

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.26800 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.20000 | -25.4% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 0.10000 | -50.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 0.07600 | -24.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 0.07600 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.07600 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.07600 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07600 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07600 | 0.0% | Copied from ba15.mpr |

BCBERR3P B.C. EIB reduction rate for families with 3+ children for 1st half of year

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the British Columbia Basic Family Bonus (imibcfb) and Earned Income Benefit (imibceib) will be reduced by when family net income exceeds the (BCBEITDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.26800 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|--------|---|
| ba02.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.26800 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.20000 | -25.4% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 0.10000 | -50.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 0.07600 | -24.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 0.07600 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 0.07600 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07600 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07600 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07600 | 0.0% | Copied from ba15.mpr |

BCC British Columbia GIS supplement: married pensioners

DESCRIPTION

Maximum annual British Columbia GAIN for seniors supplement benefits for eligible married pensioners. Calculated as a sum of monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 723.00 | -- | Gains Senior Supplement, April, 1996 |
| ba98.mpr: | 723.00 | 0.0% | GAINS Senior Supplement |
| ba99.mpr: | 723.00 | 0.0% | GAINS Senior Supplement |
| ba00.mpr: | 723.00 | 0.0% | British Columbia Seniors Supplement |
| ba01.mpr: | 723.00 | 0.0% | British Columbia Seniors Supplement |
| ba02.mpr: | 680.49 | -5.9% | British Columbia Seniors Supplement |
| ba03.mpr: | 386.16 | -43.3% | Calculated phase-out (Max- OAS-GIS) |
| ba04.mpr: | 195.23 | -49.4% | Calculated phase-out (Max- OAS-GIS) |
| ba05.mpr: | 180.75 | -7.4% | BC Seniors Supplement reinstated October 2005 |
| ba06.mpr: | 723.00 | 300.0% | BC Seniors Supplement |
| ba07.mpr: | 723.00 | 0.0% | BC Seniors Supplement |
| ba08.mpr: | 723.00 | 0.0% | BC Seniors Supplement |
| ba09.mpr: | 723.00 | 0.0% | BC Seniors Supplement |
| ba10.mpr: | 723.00 | 0.0% | BC Seniors Supplement |
| ba11.mpr: | 723.00 | 0.0% | BC Seniors Supplement |
| ba12.mpr: | 723.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 723.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 723.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 723.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 723.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

When BCEIBFLG is assigned a value of 1, the calculation of the British Columbia Earned Income Benefit (imibceib), which depends on the presence of children in the family, is activated. For families with lower incomes, the benefit starts to be phased in at BCEIBPI, and reaches its maximum at incomes of BCBEMX. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMX – BCEIBPI).

With a value of 0, calculation of the British Columbia Earned Income Benefit is suppressed.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---|----|--|
| ba01.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BCEIBFLGP Activate B.C. Earned Income Benefit Program for 1st half of year

DESCRIPTION

When BCEIBFLGP is assigned a value of 1, the calculation of the British Columbia Earned Income Benefit (imibceib), which depends on the presence of children in the family, is activated. For families with lower incomes, the benefit starts to be phased in at BCEIBPIP, and reaches its maximum at incomes of BCBEMXP. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (BCBEMXP – BCEIBPIP).

With a value of 0, calculation of the British Columbia Earned Income Benefit is suppressed.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Not in Effect |
| ba98.mpr: | 0 | -- Not in Effect |
| ba99.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |


```

ba11.mpr:    1          --      Income Tax (BC Family Bonus)
              Regulation
ba12.mpr:    1          --      Income Tax (BC Family Bonus)
              Regulation
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

BCEIBPI B.C. Earned Income Benefit Income Phase In

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the British Columbia Earned Income Benefit (imibceib).

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 3750.00 | -- | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|------|---|
| ba99.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 3750.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 3750.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 3750.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 3750.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 3750.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

BCEIBPIP B.C. Earned Income Benefit Income Phase In for 1st half of year

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the British Columbia Earned Income Benefit (imibceib).

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 3750.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|------|--|
| ba09.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 3750.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 3750.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 3750.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 3750.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 3750.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

BCFBBAS B.C. Family Bonus amount per child

DESCRIPTION

This is the basic amount of the B.C. Family Bonus (imibcfb) allowed per child per year.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1236.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 1236.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 1260.00 | 1.9% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1260.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1332.00 | 5.7% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 1332.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1332.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1332.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1332.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1332.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This is the basic amount of the B.C. Family Bonus (imibcfb) allowed per child per year.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1236.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 1236.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 1236.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1260.00 | 1.9% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1260.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1332.00 | 5.7% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 1332.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 1332.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1332.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1332.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1332.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBFLAG Activate B.C. Family Bonus Program

DESCRIPTION

The activation flag of the BC Family Bonus (imibcfb). The calculation is activated when the flag is set to 1.

The basic amount of benefits is related to the number of children in the family (BCFBBAS). This amount is reduced according to the net family income. A different reduction rate is used if the family include only one child (see BCFBRR, BCFBRRS, BCFBTD).

When BCFBIFS is set to 1, the Family Bonus is decreased by an amount related to the National Child Supplement. This amount is calculated using the following parameters: BCFBNCS1, BCFBNCS2, BCFBNCS3, BCFBNCSRR1, BCFBNCSRR2, BCFBNCSRR3, BCFBNCSTD.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- B.C. Budget 1996 |
| ba98.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |


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ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

BCFBIFS Activate B.C. Family Bonus to include Federal NCS

DESCRIPTION

When this parameter is assigned a value of 1, the British Columbia Basic Family Bonus (imibcfb) is decreased by an amount related to the National Child Supplement. This amount is calculated using the following parameters: BCFBNCS1, BCFBNCS2, BCFBNCS3, BCFBNCSRR1, BCFBNCSRR2, BCFBNCSRR3, and BCFBNCSTD.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1 | -- Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---|----|--|
| ba01.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BCFBIFSP Activate B.C. Family Bonus to include Federal NCS for 1st half of year

DESCRIPTION

When this parameter is assigned a value of 1, the British Columbia Basic Family Bonus (imibcfb) is decreased by an amount related to the National Child Supplement. This amount is calculated using the following parameters: BCFBNCS1P, BCFBNCS2P, BCFBNCS3P, BCFBNCSRR1P, BCFBNCSRR2P, BCFBNCSRR3P, and BCFBNCSTDP.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 0 | -- | Not in Effect |
| ba99.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 1 | -- | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |

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ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

BCFBNCS1 B.C. Family Bonus National Child Supplement for first child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS.

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

See also BCFBNCSTD, BCFBNCSRR1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 605.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 785.00 | 29.8% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|-------|---|
| ba00.mpr: | 955.00 | 21.7% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1209.00 | 26.6% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1228.00 | 1.6% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1313.00 | 6.9% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1361.00 | 3.7% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba05.mpr: | 1572.00 | 15.5% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 1795.00 | 14.2% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 1838.00 | 2.4% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 1874.00 | 2.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 1925.00 | 2.7% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 1937.00 | 0.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 1967.00 | 1.5% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 1967.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1967.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1967.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1967.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1967.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBNCS1P B.C. Family Bonus National Child Supplement for first child for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS.

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

See also BCFBNCSTDP, BCFBNCSTR1P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 605.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 785.00 | 29.8% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 955.00 | 21.7% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1209.00 | 26.6% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1228.00 | 1.6% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1313.00 | 6.9% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1361.00 | 3.7% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 1572.00 | 15.5% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 1795.00 | 14.2% | Income Tax (BC Family Bonus) Regulation 165/2006 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 1838.00 | 2.4% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 1874.00 | 2.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 1925.00 | 2.7% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 1937.00 | 0.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 1967.00 | 1.5% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 1967.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1967.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1967.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1967.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBNCS2 B.C. Family Bonus National Child Supplement for second child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the second child in the family.

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

See also BCFBNCSTD, BCFBNCSTR2.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 405.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 585.00 | 44.4% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 755.00 | 29.1% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 1020.00 | 35.1% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1036.00 | 1.6% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1119.00 | 8.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1160.00 | 3.7% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba05.mpr: | 1367.00 | 17.8% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 1585.00 | 15.9% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 1623.00 | 2.4% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 1655.00 | 2.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 1700.00 | 2.7% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 1711.00 | 0.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 1736.00 | 1.5% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 1736.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

| | | | |
|-----------|---------|------|--|
| ba13.mpr: | 1736.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1736.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1736.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1736.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBNC2P B.C. Family Bonus National Child Supplement for second child for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the second child in the family.

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

See also BCFBNCSTDP, BCFBNC2P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 405.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 585.00 | 44.4% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 755.00 | 29.1% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 1020.00 | 35.1% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1036.00 | 1.6% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1119.00 | 8.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1160.00 | 3.7% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 1367.00 | 17.8% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 1585.00 | 15.9% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 1623.00 | 2.4% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 1655.00 | 2.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 1700.00 | 2.7% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 1711.00 | 0.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 1736.00 | 1.5% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 1736.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1736.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1736.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1736.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBNCS3 B.C. Family Bonus National Child Supplement for each additional child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the third and subsequent child.

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

See also BCFBNCSTD, BCFBNCSRR3.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 330.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 510.00 | 54.5% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 680.00 | 33.3% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 949.00 | 39.6% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 963.00 | 1.5% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 1046.00 | 8.6% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1085.00 | 3.7% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba05.mpr: | 1290.00 | 18.9% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 1507.00 | 16.8% | Income Tax (BC Family Bonus) Regulation 165/2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 1544.00 | 2.5% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 1574.00 | 1.9% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 1574.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 1585.00 | 0.7% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 1609.00 | 1.5% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 1609.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1609.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1609.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1609.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1609.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBNC3P B.C. Family Bonus National Child Supplement for each additional child for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the basic value of the amount related to the NCBS allowed for the third and subsequent child.

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

See also BCFBNCSTDP, BCFBNC3RR3P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 330.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 510.00 | 54.5% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 680.00 | 33.3% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 949.00 | 39.6% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 963.00 | 1.5% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 1046.00 | 8.6% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 1085.00 | 3.7% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 1290.00 | 18.9% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 1507.00 | 16.8% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 1544.00 | 2.5% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 1574.00 | 1.9% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 1574.00 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 1585.00 | 0.7% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 1609.00 | 1.5% | Income Tax (BC Family Bonus) Regulation 114/2011 |

```

ba13.mpr:    1609.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    1609.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    1609.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    1609.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

BCFBNCSRR1 B.C. Family Bonus NCS reduction rate for families with 1 child

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with one child.

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

See also BCFBNCS1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.12100 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.11500 | -5.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.11000 | -4.3% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.12200 | 10.9% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 0.12200 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.12200 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.12200 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.12200 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.12200 | 0.0% | Copied from ba15.mpr |

BCFBNCSRR1P B.C. Family Bonus NCS reduction rate for families with 1 child for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTDP, for families with one child.

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

See also BCFBNCS1P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.12100 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.11500 | -5.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.11000 | -4.3% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|-------|---|
| ba02.mpr: | 0.12200 | 10.9% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 0.12200 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 0.12200 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.12200 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.12200 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.12200 | 0.0% | Copied from ba15.mpr |

BCFBNCSTR2 B.C. Family Bonus NCS reduction rate for families with 2 children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with two children.

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

See also BCFBNCSTR2.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.20200 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.20100 | -0.5% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.19700 | -2.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.22500 | 14.2% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.22500 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.22500 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.22500 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.22800 | 1.3% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 0.22800 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 0.22800 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 0.23000 | 0.9% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 0.23000 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 0.23000 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 0.23000 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |

| | | | |
|-----------|---------|------|----------------------|
| ba12.mpr: | 0.23000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.23000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.23000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.23000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.23000 | 0.0% | Copied from ba15.mpr |

BCFBNCSRR2P B.C. Family Bonus NCS reduction rate for families with 2 children for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTDP, for families with two children.

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

See also BCFBNCS2P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba99.mpr: | 0.20200 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.20100 | -0.5% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.19700 | -2.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.22500 | 14.2% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.22500 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.22500 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.22500 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.22800 | 1.3% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 0.22800 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba08.mpr: | 0.22800 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 0.23000 | 0.9% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 0.23000 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 0.23000 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 0.23000 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 0.23000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.23000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.23000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.23000 | 0.0% | Copied from ba15.mpr |

BCFBNCSTR3 B.C. Family Bonus NCS reduction rate for families with 3+ children

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTD, for families with three or more children.

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

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

See also BCFBNCS3.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.26800 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.27500 | 2.6% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.27600 | 0.4% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.32100 | 16.3% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.32100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.32100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.32100 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.32900 | 2.5% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 0.32900 | 0.0% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 0.32900 | 0.0% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 0.33300 | 1.2% | Income Tax (BC Family Bonus) Regulation 136/2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 0.33300 | 0.0% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 0.33300 | 0.0% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 0.33300 | 0.0% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 0.33300 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.33300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.33300 | 0.0% | Copied from ba15.mpr |

BCFBNCSTR3P B.C. Family Bonus NCS reduction rate for families with 3+ children for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the income reduction rate to be applied to the calculated amount related to the NCBS when family net income exceeds BCFBNCSTDP, for families with three or more children.

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

See also BCFBNCSTR3P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.26800 | -- | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba00.mpr: | 0.27500 | 2.6% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba01.mpr: | 0.27600 | 0.4% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba02.mpr: | 0.32100 | 16.3% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba03.mpr: | 0.32100 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba04.mpr: | 0.32100 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba05.mpr: | 0.32100 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation |
| ba06.mpr: | 0.32900 | 2.5% | Income Tax (BC Family Bonus) |
| | | | Regulation 236/2005 |
| ba07.mpr: | 0.32900 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 165/2006 |
| ba08.mpr: | 0.32900 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 244/2007 |
| ba09.mpr: | 0.33300 | 1.2% | Income Tax (BC Family Bonus) |
| | | | Regulation 136/2008 |
| ba10.mpr: | 0.33300 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 76/2009 |
| ba11.mpr: | 0.33300 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 185/2010 |
| ba12.mpr: | 0.33300 | 0.0% | Income Tax (BC Family Bonus) |
| | | | Regulation 114/2011 |
| ba13.mpr: | 0.33300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.33300 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When BCFBIFS is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the family net income turndown level used to calculate the amount related to the NCBS. When family net income exceeds this amount, the calculated bonus is reduced by BCFBNCSRR1 for families with one child, BCFBNCSRR2 for families with two children and by BCFBNCSRR3 for families with three or more children.

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

See also BCFBNCS1, BCFBNCS2, and BCFBNCS3.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 20921.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|----------|-------|---|
| ba01.mpr: | 21744.00 | 3.9% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 22397.00 | 3.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 21529.00 | -3.9% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 22615.00 | 5.0% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba05.mpr: | 21480.00 | -5.0% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba06.mpr: | 20435.00 | -4.9% | Income Tax (BC Family Bonus) Regulation 165/2006 |
| ba07.mpr: | 20883.00 | 2.2% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba08.mpr: | 21259.00 | 1.8% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba09.mpr: | 23710.00 | 11.5% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba10.mpr: | 23855.00 | 0.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba11.mpr: | 24183.00 | 1.4% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba12.mpr: | 24183.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 24183.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 24183.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 24183.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 24183.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBNCSTDP B.C. Family Bonus National Child Supplement Turndown for 1st half of year

DESCRIPTION

When BCFBIFSP is flagged on, the Basic B.C. Family Bonus is reduced by an amount related to the National Child Benefit Supplement (NCBS). This parameter represents the family net income turndown level used to calculate the amount related to the NCBS. When family net income exceeds this amount, the calculated bonus is reduced by BCFBNCSTR1P for families with one child, BCFBNCSTR2P for families with two children and by BCFBNCSTR3P for families with three or more children.

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

See also BCFBNCS1P, BCFBNCS2P, and BCFBNCS3P.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 20921.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 20921.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 21744.00 | 3.9% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 22397.00 | 3.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 21529.00 | -3.9% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 22615.00 | 5.0% | Income Tax (BC Family Bonus) Regulation 202/2004 |
| ba06.mpr: | 21480.00 | -5.0% | Income Tax (BC Family Bonus) Regulation 236/2005 |
| ba07.mpr: | 20435.00 | -4.9% | Income Tax (BC Family Bonus) Regulation 165/2006 |

| | | | |
|-----------|----------|-------|---|
| ba08.mpr: | 20883.00 | 2.2% | Income Tax (BC Family Bonus) Regulation 244/2007 |
| ba09.mpr: | 21259.00 | 1.8% | Income Tax (BC Family Bonus) Regulation 136/2008 |
| ba10.mpr: | 23710.00 | 11.5% | Income Tax (BC Family Bonus) Regulation 76/2009 |
| ba11.mpr: | 23855.00 | 0.6% | Income Tax (BC Family Bonus) Regulation 185/2010 |
| ba12.mpr: | 24183.00 | 1.4% | Income Tax (BC Family Bonus) Regulation 114/2011 |
| ba13.mpr: | 24183.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 24183.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 24183.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 24183.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBRR B.C. Family Bonus multiple child reduction rate

DESCRIPTION

The rate at which nuclear family net income (head plus spouse) above the threshold BCFBTD reduces the B.C. Family Bonus (imibcbf) for families with two or more children.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.16000 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.18000 | 12.5% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 0.18000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.18000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.18000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.18000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.18000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The rate at which nuclear family net income (head plus spouse) above the threshold BCFBTDP reduces the B.C. Family Bonus (imibcfb) for families with two or more children.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.16000 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.16000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.18000 | 12.5% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 0.18000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 0.18000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.18000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.18000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.18000 | 0.0% | Copied from ba15.mpr |

BCFBRRS B.C. Family Bonus single child reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) above the threshold BCFBTD reduces the B.C. Family Bonus (imibcfb) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.08000 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 0.09000 | 12.5% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 0.09000 | 0.0% | Copied from ba11.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.09000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09000 | 0.0% | Copied from ba15.mpr |

BCFBRRSP B.C. Family Bonus single child reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) above the threshold BCFBTDP reduces the B.C. Family Bonus (imibcfb) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.08000 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|---------|-------|--|
| ba01.mpr: | 0.08000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 0.09000 | 12.5% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 0.09000 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 0.09000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09000 | 0.0% | Copied from ba15.mpr |

BCFBTD B.C. Family Bonus Turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the British Columbia Family Bonus (imibcfb) begins to be paid at a lower rate. If family income exceeds this amount, the Family Bonus will be reduced by a proportion (BCFBRR) of net income for families with two or more children or by (BCFBRRS) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 18000.00 | -- | Income Tax (BC Family Bonus) Regulation |
| ba98.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 20500.00 | 13.9% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |

| | | | |
|-----------|----------|------|--|
| ba11.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 20500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 20500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 20500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 20500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 20500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BCFBTDP B.C. Family Bonus Turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the British Columbia Family Bonus (imibcfb) begins to be paid at a lower rate. If family income exceeds this amount, the Family Bonus will be reduced by a proportion (BCFBRRP) of net income for families with two or more children or by (BCFBRRSP) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 18000.00 | -- | B.C. Budget 1996 |
| ba98.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba99.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba00.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba01.mpr: | 18000.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba02.mpr: | 20500.00 | 13.9% | Income Tax (BC Family Bonus) Regulation |
| ba03.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba04.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba05.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba06.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba07.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba08.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba09.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba10.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba11.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba12.mpr: | 20500.00 | 0.0% | Income Tax (BC Family Bonus) Regulation |
| ba13.mpr: | 20500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 20500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 20500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 20500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

BCGTC multiplied by BPNTCR is the maximum amount of the New Brunswick Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

For more explanation see BCGTCFLG.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 3663.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 3663.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 3725.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 3807.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 3891.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 3965.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 4064.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 4145.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 4228.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 4319.91 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 4408.29 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 4496.67 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 4585.05 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 4676.96 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BCGTCFLG N.B. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the New Brunswick Caregiver Tax Credit (impcgtc) is activated by the flag BCGTCFLG.

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

See BCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BCGTCOPT N.B. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (BCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of BCGTCTD, with the resulting amount not to be greater than the maximum value of BCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |

| | | | |
|-----------|---|----|----------------------|
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

BCGTCTD N.B. Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the New Brunswick Caregiver Tax Credit (impcgtc). For more explanation see BCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|-------|---|
| ba00.mpr: | 14047.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 15453.00 | 10.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 15917.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 16172.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 16172.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 16447.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 16809.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 17179.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 17505.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 17943.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 18301.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 18667.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 19072.80 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 19462.99 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 19853.18 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 20243.37 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 20649.17 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BCHATL1 N.B. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    200.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    200.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    200.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

BCHATR1 N.B. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (BCHATL1) that may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.09940 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.09680 | -2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2004 |

| | | | |
|-----------|---------|-------|---|
| ba05.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.10120 | 4.5% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.10120 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.09650 | -4.6% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.09300 | -3.6% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.09100 | -2.2% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba12.mpr: | 0.09000 | -1.1% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 0.09000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09000 | 0.0% | Copied from ba15.mpr |

BCHATR2 N.B. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (BCHATL1) that may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.16960 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.17840 | 5.2% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.17840 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.17840 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.17840 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.17840 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.17840 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.17950 | 0.6% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.17950 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.17950 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.17950 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.17950 | 0.0% | N.B. Department of Finance |
| ba12.mpr: | 0.17950 | 0.0% | N.B. Department of Finance |
| ba13.mpr: | 0.17950 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.17950 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.17950 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.17950 | 0.0% | Copied from ba15.mpr |

BCPPCTXC N.B. CPP Contribution Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1NB E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |

| | | | |
|-----------|---|----|----------------------|
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BCS British Columbia GIS supplement: single pensioners

DESCRIPTION

Maximum annual British Columbia GAIN for seniors supplement benefits for eligible single pensioners. Calculated as a sum of monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------------------|
| ba97.mpr: | 591.60 | -- | Gains Senior Supplement, April, 1996 |
| ba98.mpr: | 591.60 | 0.0% | Gains Senior Supplement, April, 1996 |
| ba99.mpr: | 591.60 | 0.0% | GAINS Senior Supplement |
| ba00.mpr: | 591.60 | 0.0% | British Columbia Seniors Supplement |
| ba01.mpr: | 591.60 | 0.0% | British Columbia Seniors Supplement |
| ba02.mpr: | 539.16 | -8.9% | British Columbia Seniors Supplement |
| ba03.mpr: | 176.09 | -67.3% | Calculated phase-out (Max-OAS-GIS) |
| ba04.mpr: | 0.00 | -- | Calculated phase-out (Max-OAS-GIS) |

| | | | |
|-----------|--------|--------|--|
| ba05.mpr: | 147.90 | -- | BC Seniors Supplement reinstated October 2005 |
| ba06.mpr: | 591.60 | 300.0% | BC Seniors Supplement |
| ba07.mpr: | 591.60 | 0.0% | BC Seniors Supplement |
| ba08.mpr: | 591.60 | 0.0% | BC Seniors Supplement |
| ba09.mpr: | 591.60 | 0.0% | BC Seniors Supplement |
| ba10.mpr: | 591.60 | 0.0% | BC Seniors Supplement |
| ba11.mpr: | 591.60 | 0.0% | BC Seniors Supplement |
| ba12.mpr: | 591.60 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 591.60 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 591.60 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 591.60 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 591.60 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

BDTCR N.B. dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.07800 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.07600 | -2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.07600 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.03700 | -51.3% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.03700 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.03700 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.03700 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.05300 | 43.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.05300 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.05300 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.05300 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.05300 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05300 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05300 | 0.0% | Copied from ba15.mpr |

BBTCRLC N.B. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The New Brunswick dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this

proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (BTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.07800 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.07600 | -2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.07600 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.03700 | -51.3% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.03700 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.03700 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.12000 | 224.3% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.12000 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.12000 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.12000 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.12000 | 0.0% | Federal Income Tax Form NB428 - 2010 |

| | | | |
|-----------|---------|-------|--|
| ba11.mpr: | 0.11240 | -6.3% | Federal Income Tax Act 82 (derived) |
| ba12.mpr: | 0.10650 | -5.2% | Federal Income Tax Act 82 (derived) |
| ba13.mpr: | 0.10650 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10650 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10650 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10650 | 0.0% | Copied from ba15.mpr |

BEDXPM N.B. Education Amount per month of full-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 400.00 | 100.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |

| | | | |
|-----------|--------|------|---|
| ba04.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2004 |
| ba05.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2005 |
| ba06.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2006 |
| ba07.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2007 |
| ba08.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2008 |
| ba09.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2009 |
| ba10.mpr: | 400.00 | 0.0% | Federal Income Tax Form NB(S11) - 2010 |
| ba11.mpr: | 400.00 | 0.0% | Form TD1NB E (11) |
| ba12.mpr: | 400.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 400.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 400.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 400.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 400.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BEDXPMPT N.B. Education Amount per month of part-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 60.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 120.00 | 100.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2004 |
| ba05.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2005 |
| ba06.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2006 |
| ba07.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2007 |
| ba08.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2008 |
| ba09.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2009 |
| ba10.mpr: | 120.00 | 0.0% | Federal Income Tax Form NB(S11) - 2010 |
| ba11.mpr: | 120.00 | 0.0% | Form TD1NB E (11) |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 120.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 120.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BEMXM N.B. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form NB428 - 2000 |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 6293.00 | 2.5% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 6482.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 6586.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 6586.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 6698.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 6845.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 6996.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 7129.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 7307.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 7453.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 7602.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 7754.00 | 2.0% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 7912.63 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 8071.26 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 8229.89 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 8394.87 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BEMXMT N.B. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 630.00 | 2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 649.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 659.00 | 1.5% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 659.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 670.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 685.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 700.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 713.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 731.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 746.00 | 2.1% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 761.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 775.00 | 1.8% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 790.85 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |

| | | | |
|-----------|--------|------|---|
| ba14.mpr: | 806.70 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 822.55 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 839.04 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BESPA Basic GIS portion of extended SPA

DESCRIPTION

Maximum dollar benefits of the Guaranteed Income Supplement portion of Extended Spouses Allowance for widowed SPA recipients. This amount is combined with the OAS portion of Extended SPA to determine maximum extended SPA benefits. This value is calculated on an annual basis as the sum of the monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 4647.35 | -- | HRD Press releases |
| ba98.mpr: | 4698.84 | 1.1% | Redbook, 1998 Edition, p. A6 |
| ba99.mpr: | 4754.28 | 1.2% | Income Security Programs Information Cards - 1999 |
| ba00.mpr: | 4869.39 | 2.4% | Income Security Programs Information Cards - 2000 |
| ba01.mpr: | 5015.91 | 3.0% | Income Security Programs Information Cards - 2001 |
| ba02.mpr: | 5115.27 | 2.0% | Income Security Programs Information Cards - 2002 |
| ba03.mpr: | 5270.43 | 3.0% | Income Security Programs Information Cards - 2003 |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 5363.85 | 1.8% | Income Security Programs Information Cards - 2004 |
| ba05.mpr: | 5470.95 | 2.0% | Income Security Programs Information Cards - 2005 |
| ba06.mpr: | 5821.83 | 6.4% | Income Security Programs Information Cards - 2006 |
| ba07.mpr: | 6144.99 | 5.6% | Income Security Programs Information Cards - 2007 |
| ba08.mpr: | 6279.45 | 2.2% | Income Security Programs Information Cards - 2008 |
| ba09.mpr: | 6404.64 | 2.0% | Income Security Programs Information Cards - 2009 |
| ba10.mpr: | 6423.87 | 0.3% | Income Security Programs Information Cards - 2010 |
| ba11.mpr: | 6574.69 | 2.3% | Income Security Programs Information Cards - 2011 |
| ba12.mpr: | 6722.38 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 6853.65 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 6990.39 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 7132.60 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 7274.82 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

BGISM Basic GIS - married

DESCRIPTION

Guaranteed Income Supplement maximum rate in dollars for each OAS pensioner in a married couple. Calculated on an annual basis as the sum of the monthly maximums.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 3752.01 | -- | HRD Press releases |
| ba98.mpr: | 3794.40 | 1.1% | Redbook, 1998 Edition, p. A6 |
| ba99.mpr: | 3839.10 | 1.2% | Income Security Programs Information Cards - 1999 |
| ba00.mpr: | 3932.10 | 2.4% | Income Security Programs Information Cards - 2000 |
| ba01.mpr: | 4050.36 | 3.0% | Income Security Programs Information Cards - 2001 |
| ba02.mpr: | 4130.58 | 2.0% | Income Security Programs Information Cards - 2002 |
| ba03.mpr: | 4255.83 | 3.0% | Income Security Programs Information Cards - 2003 |
| ba04.mpr: | 4329.57 | 1.7% | Income Security Programs Information Cards - 2004 |
| ba05.mpr: | 4417.74 | 2.0% | Income Security Programs Information Cards - 2005 |
| ba06.mpr: | 4700.67 | 6.4% | Income Security Programs Information Cards - 2006 |
| ba07.mpr: | 4961.19 | 5.5% | Income Security Programs Information Cards - 2007 |
| ba08.mpr: | 5069.70 | 2.2% | Income Security Programs Information Cards - 2008 |
| ba09.mpr: | 5170.80 | 2.0% | Income Security Programs Information Cards - 2009 |
| ba10.mpr: | 5186.31 | 0.3% | Income Security Programs Information Cards - 2010 |
| ba11.mpr: | 5307.95 | 2.3% | Income Security Programs Information Cards - 2011 |
| ba12.mpr: | 5427.18 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 5533.16 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 5643.56 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 5758.37 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 5873.19 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

Guaranteed Income Supplement maximum benefit for single OAS pensioners or married pensioners whose spouse does not qualify for OAS or SPA. This value is calculated on an annual basis as the sum of the monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 5760.22 | -- | HRD Press releases |
| ba98.mpr: | 5825.28 | 1.1% | Redbook, 1998 Edition, p. A6 |
| ba99.mpr: | 5894.01 | 1.2% | Redbook, 1998 Edition - Page A5 |
| ba00.mpr: | 6036.72 | 2.4% | Income Security Programs Information Cards - 2000 |
| ba01.mpr: | 6218.28 | 3.0% | Income Security Programs Information Cards - 2001 |
| ba02.mpr: | 6341.43 | 2.0% | Income Security Programs Information Cards - 2002 |
| ba03.mpr: | 6533.67 | 3.0% | Income Security Programs Information Cards - 2003 |
| ba04.mpr: | 6646.92 | 1.7% | Income Security Programs Information Cards - 2004 |
| ba05.mpr: | 6782.28 | 2.0% | Income Security Programs Information Cards - 2005 |
| ba06.mpr: | 7165.14 | 5.6% | Income Security Programs Information Cards - 2006 |

| | | | |
|-----------|---------|------|--|
| ba07.mpr: | 7512.60 | 4.8% | Income Security Programs Information Cards - 2007 |
| ba08.mpr: | 7677.03 | 2.2% | Income Security Programs Information Cards - 2008 |
| ba09.mpr: | 7830.12 | 2.0% | Income Security Programs Information Cards - 2009 |
| ba10.mpr: | 7853.67 | 0.3% | Income Security Programs Information Cards - 2010 |
| ba11.mpr: | 8038.12 | 2.3% | Income Security Programs Information Cards - 2011 |
| ba12.mpr: | 8218.68 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 8379.17 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 8546.35 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 8720.22 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 8894.09 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

BHEAPFLG New Brunswick Home Energy Assistance Program activation flag

DESCRIPTION

This flag determines the energy source that is eligible for the benefit. When set to 0, households must use home heating oil as the primary source of heat and the family total income (head plus spouse) must be less than BHEATPO, under the Home Heating Oil Benefit. When set to 1, the benefit is geared towards low-income households (income less than BHEATPO) with electricity expenses, under the Home Energy Assistance Program. BHEATFLG must be activated for this flag to have effect.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | N.B. Department of Finance - November 2005 |
| ba07.mpr: | 1 | -- | N.B. Department of Finance - November 2006 |
| ba08.mpr: | 1 | -- | N.B. Department of Finance - November 2007 |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | N.B. Department of Finance - November 2010 |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

BHEATBEN New Brunswick Home Heating Benefit [income, benefit]

DESCRIPTION

This parameter contains the amount of the New Brunswick Home Heating Benefit for eligible households when BHEATFLG is set to 1. When BHEAPFLG is set to 0, households must use home heating oil as the primary source of heat and the family total income (head plus spouse) for the previous 2 years must be less than BHEATPO. When BHEAPFLG is set to 1, the benefit is geared towards low-income households (income less than BHEATPO) with electricity expenses. This is an x-y lookup table without interpolation.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Source |
|-----------|---------|--|
| ba97.mpr: | 2 | [Rows] Not in effect |
| 0 | 0.000 | (0.0000) |
| 0 | 0.000 | (0.0000) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | 3 | [Rows] N.B. Department of Finance - November 2005 |
| 0 | 200.000 | (-0.0020) |
| 25000 | 150.000 | (-0.0100) |
| 30000 | 100.000 | (-0.0100) |
| ba07.mpr: | 2 | [Rows] N.B. Department of Finance - November 2006 |
| 0 | 100.000 | (0.0000) |
| 25000 | 100.000 | (0.0000) |
| ba08.mpr: | 2 | [Rows] N.B. Department of Finance - November 2007 |
| 0 | 100.000 | (0.0000) |
| 28000 | 100.000 | (0.0000) |
| ba09.mpr: | 2 | [Rows] Not in effect |
| 0 | 0.000 | (0.0000) |
| 0 | 0.000 | (0.0000) |
| ba10.mpr: | | [Same] Not in effect |
| ba11.mpr: | 2 | [Rows] N.B. Department of Finance - November 2010 |
| 0 | 100.000 | (0.0000) |

```

      28000  100.000  (0.0000)
ba12.mpr:    2      [Rows]   Not in effect
      0      0.000  (0.0000)
      0      0.000  (0.0000)
ba13.mpr:    [Same]   Grown from ba12.mpr using
                NONE=1.0000
ba14.mpr:    [Same]   Grown from ba13.mpr using
                NONE=1.0000
ba15.mpr:    [Same]   Grown from ba14.mpr using
                NONE=1.0000
ba16.mpr:    [Same]   Grown from ba15.mpr using
                NONE=1.0000

```

BHEATFLG New Brunswick Home Heating Benefit activation flag

DESCRIPTION

When BHEATFLG is turned on, eligible households will receive a home heating benefit (BHEATBEN) from the New Brunswick government for assistance with heating expenses. BHEAPFLG determines the heating source that is eligible for the benefit. When BHEAPFLG is set to 0, households must use home heating oil as the primary source of heat and the family total income (head plus spouse) must be less than BHEATPO. When BHEAPFLG is set to 1, the benefit is geared towards low-income households (income less than BHEATPO) with electricity expenses. When BHEATSA is set to 1, SA recipients will be eligible for the benefit, otherwise they are not. Only one person per household may receive this benefit. The value of the benefit is held in impheatr.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | N.B. Department of Finance - November 2005 |
| ba07.mpr: | 1 | -- | N.B. Department of Finance - November 2006 |
| ba08.mpr: | 1 | -- | N.B. Department of Finance - November 2007 |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | N.B. Department of Finance - November 2010 |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

BHEATPO New Brunswick Home Heating Benefit family income phase out

DESCRIPTION

This parameter contains the head and spouse total income phase-out level for the New Brunswick Home Heating Benefit program when BHEATFLG is set to 1. Eligible household with incomes greater than this amount will not be eligible for the benefit. Eligible households with incomes below this amount will receive a benefit based on their family income as outlined in BHEATBEN.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 45000.00 | -- | N.B. Department of Finance - November 2005 |
| ba07.mpr: | 25000.00 | -44.4% | N.B. Department of Finance - November 2006 |
| ba08.mpr: | 28000.00 | 12.0% | N.B. Department of Finance - November 2007 |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 28000.00 | -- | N.B. Department of Finance - November 2010 |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

BHEATSA New Brunswick Home Heating Benefit for SA recipients flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | User supplied |
| ba07.mpr: | 1 | -- | User supplied |
| ba08.mpr: | 1 | -- | User supplied |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | User supplied |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

BINTSLFLG N.B. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1NB E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |

```

ba13.mpr:    1          --    Copied from ba12.mpr
ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

BLVCMAX Maximum N.B. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the New Brunswick labour sponsored funds tax credit (implvctc). The credit is derived as a proportion BLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value BLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (NB) TC-1997 |
| ba98.mpr: | 750.00 | 42.9% | Federal Income Tax T1C (NB) TC-1998 |
| ba99.mpr: | 750.00 | 0.0% | Federal Income Tax T1C (NB) TC-1999 |
| ba00.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB479 - 2000 |
| ba01.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB479 - 2001 |
| ba02.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |

| | | | |
|-----------|---------|--------|---|
| ba04.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 750.00 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 2000.00 | 166.7% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 2000.00 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 2000.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 2000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BLVCRT Percent of N.B. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the New Brunswick labour sponsored funds tax credit (implvctc). The credit is derived as a proportion BLVCRT of the cost of the funds bought (idlbtgx) up to a maximum value BLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (NB) TC-1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (NB) TC-1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (NB) TC-1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB479 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB479 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2004 - T4127 |
| ba05.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2005 - T4127 |
| ba06.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2008 - T4127 |
| ba09.mpr: | 0.20000 | 33.3% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2010 - T4127 |
| ba11.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 4293.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 6000.00 | 39.8% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 6180.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 6279.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 6279.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 6386.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 6526.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 6670.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 6797.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 6966.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 7106.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 7248.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 7405.56 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 7557.06 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 7708.56 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 7860.06 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 8017.62 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BMAXET N.B. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 5000.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NB(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

BMEDALL N.B. Medical allowance maximum lower limit

DESCRIPTION

New Brunswick allowable medical expenses are calculated as actual expenses (idmedgro) less either BMEDANF percent of net income, or BMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical

expense tax credit (impmedtc) represents impmeda multiplied by BPNTCR. It is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1637.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1678.00 | 2.5% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1728.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1755.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1755.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1785.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1824.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1864.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1900.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1947.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1986.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 2026.00 | 2.0% | Derived by SPSD/M team |

| | | | |
|-----------|---------|------|---|
| ba12.mpr: | 2070.04 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 2112.39 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 2154.74 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 2197.09 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 2241.13 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BMEDANF N.B. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either BMEDANF percent of net income, or BMEDALL, whichever is less. The New Brunswick non-refundable medical expense tax credit is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.03000 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2002 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

BMEDEXFLG N.B. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either BMEDANF percent of net income, or BMEDALL, whichever is less. The New Brunswick non-refundable medical expense tax credit is only calculated when BTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BMXM N.B. married amount

DESCRIPTION

This parameter represents the married tax credit when New Brunswick tax is calculated as a tax on taxable income. It is only used when BTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 6293.00 | 2.5% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 6482.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 6586.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 6586.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 6698.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 6845.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 6996.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 7129.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 7307.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 7453.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 7602.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 7754.00 | 2.0% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 7912.63 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 8071.26 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 8229.89 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 8394.87 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 630.00 | 2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 649.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 659.00 | 1.5% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 659.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 670.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 685.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 700.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |

| | | | |
|-----------|--------|------|---|
| ba08.mpr: | 713.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 731.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 746.00 | 2.1% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 761.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 775.00 | 1.8% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 790.85 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 806.70 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 822.55 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 839.04 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BOAS Basic OAS

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| gis | Compute GIS/SPA for elderly |
| gist | Compute Provincial GIS top-ups for elderly |
| mpc | Calculate derived model parameters and do edits |
| oas | Compute OAS for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 4847.04 | -- | HRD Press releases |
| ba98.mpr: | 4901.76 | 1.1% | Redbook, 1998 Edition, p. A6 |
| ba99.mpr: | 4959.51 | 1.2% | Redbook, 1998 Edition - Page A5 |
| ba00.mpr: | 5079.51 | 2.4% | Income Security Programs Information Cards - 2000 |
| ba01.mpr: | 5232.27 | 3.0% | Income Security Programs Information Cards - 2001 |
| ba02.mpr: | 5335.89 | 2.0% | Income Security Programs Information Cards - 2002 |
| ba03.mpr: | 5497.62 | 3.0% | Income Security Programs Information Cards - 2003 |
| ba04.mpr: | 5592.75 | 1.7% | Income Security Programs Information Cards - 2004 |
| ba05.mpr: | 5706.63 | 2.0% | Income Security Programs Information Cards - 2005 |
| ba06.mpr: | 5846.19 | 2.4% | Income Security Programs Information Cards - 2006 |
| ba07.mpr: | 5952.00 | 1.8% | Income Security Programs Information Cards - 2007 |
| ba08.mpr: | 6082.23 | 2.2% | Income Security Programs Information Cards - 2008 |
| ba09.mpr: | 6203.52 | 2.0% | Income Security Programs Information Cards - 2009 |
| ba10.mpr: | 6222.15 | 0.3% | Income Security Programs Information Cards - 2010 |
| ba11.mpr: | 6368.25 | 2.3% | Income Security Programs Information Cards - 2011 |
| ba12.mpr: | 6511.30 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 6638.45 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 6770.90 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 6908.65 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 7046.40 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 3500.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 3500.00 | 0.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 3663.00 | 1.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 3663.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 3726.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 3807.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 3891.00 | 2.2% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 3965.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 4064.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 4146.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 4228.00 | 2.0% | Form TD1NB E (11) |
| ba12.mpr: | 4319.91 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 4408.29 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 4496.67 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 4585.05 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 4676.96 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BPNTCR N.B. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.09940 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.09680 | -2.6% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.09680 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.10120 | 4.5% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.10120 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.09650 | -4.6% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.09300 | -3.6% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.09100 | -2.2% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.09000 | -1.1% | The Plan for lower taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 0.09000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 3 | [Rows] Federal Income Tax T1C (NB) 1997 |
| 0 | 0 | 0.750 |
| 100 | (75) | 0.500 |
| 550 | (300) | 0.333 |
| ba98.mpr: | | [Same] Federal Income Tax T1C (NB) 1998 |
| ba99.mpr: | | [Same] Federal Income Tax T1C (NB) 1999 |
| ba00.mpr: | | [Same] Federal Income Tax Form NB479 - 2000 |
| ba01.mpr: | | [Same] Federal Income Tax Form NB479 - 2001 |
| ba02.mpr: | 3 | [Rows] Federal Income Tax Form NB428 - 2002 |
| 0 | 0 | 0.750 |
| 200 | (150) | 0.500 |

| | | | |
|-----------|-------|--------|---------------------------------------|
| 550 | (325) | 0.333 | |
| ba03.mpr: | | [Same] | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | | [Same] | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | | [Same] | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | | [Same] | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | | [Same] | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | | [Same] | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | | [Same] | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | | [Same] | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

BPTCBEN Maximum New Brunswick political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable New Brunswick Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (NB) TC-1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (NB) TC-1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (NB) TC-1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB479 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB479 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------|
| ba97.mpr: | 0.63000 | -- | Federal Income Tax T1C (NB) |
| | | 1997 | |
| ba98.mpr: | 0.61000 | -3.2% | Federal Income Tax T1C (NB) |
| | | 1998 | |
| ba99.mpr: | 0.60000 | -1.6% | Federal Income Tax T1C (NB) |
| | | 1999 | |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |

```

ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

BPTX N.B. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Source |
|-----------|-------------|--------------------------------|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0 | 0.0000 | 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | 3 | [Rows] Federal Income Tax Form |
| | | NB428 - 2000 |
| 0 | 0.0000 | 0.099400 |
| 29590 | (2941.2460) | 0.152100 |
| 59180 | (7441.8850) | 0.169600 |
| ba01.mpr: | 4 | [Rows] Federal Income Tax Form |
| | | NB428 - 2001 |
| 0 | 0.0000 | 0.096800 |

| | | | |
|-----------|--------|--------------|--|
| | 30754 | (2976.9872) | 0.148200 |
| | 61509 | (7534.8782) | 0.165200 |
| | 100000 | (13893.5914) | 0.178400 |
| ba02.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2002 |
| | 0 | 0.0000 | 0.096800 |
| | 31677 | (3066.3336) | 0.148200 |
| | 63354 | (7760.8650) | 0.165200 |
| | 103000 | (14310.3842) | 0.178400 |
| ba03.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2003 |
| | 0 | 0.0000 | 0.096800 |
| | 32183 | (3115.3144) | 0.148200 |
| | 64368 | (7885.1314) | 0.165200 |
| | 104648 | (14539.3874) | 0.178400 |
| ba04.mpr: | | | [Same] Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2005 |
| | 0 | 0.0000 | 0.096800 |
| | 32730 | (3168.2640) | 0.148200 |
| | 65462 | (8019.1464) | 0.165200 |
| | 106427 | (14786.5644) | 0.178400 |
| ba06.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2006 |
| | 0 | 0.0000 | 0.096800 |
| | 33450 | (3237.9600) | 0.148200 |
| | 66902 | (8195.5464) | 0.165200 |
| | 108768 | (15111.8096) | 0.178400 |
| ba07.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2007 |
| | 0 | 0.0000 | 0.101200 |
| | 34186 | (3459.6232) | 0.154800 |
| | 68374 | (8751.9256) | 0.168000 |
| | 111161 | (15940.1416) | 0.179500 |
| ba08.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2008 |
| | 0 | 0.0000 | 0.101200 |
| | 34836 | (3525.4032) | 0.154800 |
| | 69673 | (8918.1708) | 0.168000 |
| | 113273 | (16242.9708) | 0.179500 |
| ba09.mpr: | 4 | | [Rows] Federal Income Tax Form NB428 - 2009 |
| | 0 | 0.0000 | 0.096500 |
| | 35707 | (3445.7255) | 0.145000 |
| | 71415 | (8623.3855) | 0.160000 |
| | 116105 | (15773.7855) | 0.170000 |

| | | | |
|-----------|--------|--------------|---|
| ba10.mpr: | 4 | [Rows] | Federal Income Tax Form NB428 - 2010 |
| | 0 | 0.0000 | 0.093000 |
| | 36421 | (3387.1530) | 0.125000 |
| | 72843 | (7939.9030) | 0.133000 |
| | 118427 | (14002.5750) | 0.143000 |
| ba11.mpr: | 4 | [Rows] | N.B. Budget 2011-12 - Personal income tax system |
| | 0 | 0.0000 | 0.091000 |
| | 37150 | (3380.6500) | 0.121000 |
| | 74300 | (7875.8000) | 0.124000 |
| | 120796 | (13641.3040) | 0.143000 |
| ba12.mpr: | 4 | [Rows] | N.B. Budget 2011-12 - Personal income tax system |
| | 0 | 0.0000 | 0.091000 |
| | 37893 | (3448.2630) | 0.121000 |
| | 75786 | (8033.3160) | 0.124000 |
| | 123212 | (13914.1400) | 0.143000 |
| ba13.mpr: | 4 | [Rows] | Grown from ba12.mpr using CPINB=1.020458 |
| | 0 | 0.0000 | 0.091000 |
| | 38668 | (3518.7880) | 0.121000 |
| | 77336 | (8197.6160) | 0.124000 |
| | 125733 | (14198.8440) | 0.143000 |
| ba14.mpr: | 4 | [Rows] | Grown from ba13.mpr using CPINB=1.020048 |
| | 0 | 0.0000 | 0.091000 |
| | 39443 | (3589.3130) | 0.121000 |
| | 78886 | (8361.9160) | 0.124000 |
| | 128254 | (14483.5480) | 0.143000 |
| ba15.mpr: | 4 | [Rows] | Grown from ba14.mpr using CPINB=1.019654 |
| | 0 | 0.0000 | 0.091000 |
| | 40218 | (3659.8380) | 0.121000 |
| | 80436 | (8526.2160) | 0.124000 |
| | 130775 | (14768.2520) | 0.143000 |
| ba16.mpr: | 4 | [Rows] | Grown from ba15.mpr using CPINB=1.020046 |
| | 0 | 0.0000 | 0.091000 |
| | 41024 | (3733.1840) | 0.121000 |
| | 82048 | (8697.0880) | 0.124000 |
| | 133397 | (15064.3640) | 0.143000 |

DESCRIPTION

This flag, which is normally left at 1, activates SPSM break processing. If de-activated, SPSM will exit immediately when the break key combination is pressed. This allows greater control of the model execution. The processing of the break key is as follows:

Setting the BRKFLAG Control Parameter

If the BRKFLAG control parameter is turned off, SPSM will immediately exit if the break key CTRL-C combination is pressed.

To enable break key interception, set BRKFLAG to 1. This is the default value found in the .cpr files. BRKFLAG should generally be left at 1. Its main use is to enable break if large amounts of DEBUG output are being generated through glass box use.

If BRKFLAG processing has been activated, the action taken by SPSM when the break key CTRL-C combination is pressed varies:

If SPSM is engaged in user dialogue, the message "Abort SPSM?" will appear. Type "Y" to abort, or any other key to continue. This extra prompt avoids an unexpected exit (losing editing changes) if CTRL-C was pressed by mistake.

It splits a multi-line parameter instead of CTRL-X.

If SPSM is in the simulation phase, a message indicating the current state of the simulation will be printed and the user asked if the run should be terminated, as before. Output tables will reflect the sample obtained at the time of the break. If the run has been truncated in this way, SPSM will return a non-zero error code. You can use the error level facility in .bat files to detect when SPSM has exited in less than perfect condition, and take appropriate action (such as terminating the .bat file). See your operating system documentation for more details.

If SPSM is in the reporting phase (i.e. writing out the table file) then SPSM will terminate immediately and the file will be truncated.

If SPSM is being run in batch mode, it terminates the run.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

DESCRIPTION

In New Brunswick, provincial surtax (impsur) is calculated as BSF percent of provincial taxes above the level BSCI.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 13500.00 | -- | Federal Income Tax T1C (NB) 1997 |
| ba98.mpr: | 13500.00 | 0.0% | Federal Income Tax T1C (NB) 1998 |
| ba99.mpr: | 13500.00 | 0.0% | Federal Income Tax T1C (NB) 1999 |
| ba00.mpr: | 13500.00 | 0.0% | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |


```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              DEFAULT=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              DEFAULT=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              DEFAULT=1.0000

```

BSF New Brunswick provincial surtax rate

DESCRIPTION

In New Brunswick, provincial surtax (impsur) is calculated as BSF percent of provincial taxes above the level BSCI.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.08000 | -- | Federal Income Tax T1C (NB) 1997 |
| ba98.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (NB) 1998 |
| ba99.mpr: | 0.08000 | 0.0% | Federal Income Tax T1C (NB) 1999 |
| ba00.mpr: | 0.08000 | 0.0% | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

BTRBAS Base N.B. low income tax reduction

DESCRIPTION

This is the base amount for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 260.00 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 326.00 | 25.4% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 460.00 | 41.1% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 460.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 468.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 478.00 | 2.1% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 558.00 | 16.7% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 569.00 | 2.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 556.00 | -2.3% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 546.00 | -1.8% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 563.43 | 3.2% | Grown from ba10.mpr using CPINB=1.031924 |
| ba12.mpr: | 575.68 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 587.46 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 599.24 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 611.02 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 623.27 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BTRRR N.B. low income tax reduction Reduction Rate

DESCRIPTION

This is the reduction rate for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction

cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.05000 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 0.04000 | -20.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 0.03000 | -25.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | The Plan for Lower Taxes in New Brunswick 2009-2012, page 18 |

| | | | |
|-----------|---------|------|---|
| ba12.mpr: | 0.03000 | 0.0% | The Plan for Lower Taxes in New Brunswick 2009-2012, page 18 |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

BTRSP N.B. low income tax reduction for spouse or equivalent-to-spouse

DESCRIPTION

This is the married or equivalent-to-married amount for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 260.00 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 326.00 | 25.4% | Federal Income Tax Form NB428 - 2002 |

| | | | |
|-----------|--------|-------|---|
| ba03.mpr: | 460.00 | 41.1% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 460.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 468.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 478.00 | 2.1% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 558.00 | 16.7% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 569.00 | 2.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 556.00 | -2.3% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 546.00 | -1.8% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 563.43 | 3.2% | Grown from ba10.mpr using CPINB=1.031924 |
| ba12.mpr: | 575.68 | 2.2% | Grown from ba11.mpr using CPINB=1.021739 |
| ba13.mpr: | 587.46 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |
| ba14.mpr: | 599.24 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 611.02 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 623.27 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BTRTD N.B. low income tax reduction Turndown

DESCRIPTION

This is the turndown for the New Brunswick Low income tax reduction.

Announced in the 2001 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (BTRBAS) and an amount for a spouse or equivalent-to-spouse (BTRSP). It is then reduced for net income over BTRTD at a rate of BTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 10000.00 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 11000.00 | 10.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 12500.00 | 13.6% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 12500.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 12713.00 | 1.7% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 12992.00 | 2.2% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 13750.00 | 5.8% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 14011.00 | 1.9% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 14361.00 | 2.5% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 14648.00 | 2.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 14941.00 | 2.0% | N.B. Department of Finance - June 2009 |
| ba12.mpr: | 15240.00 | 2.0% | N.B. Department of Finance - June 2009 |
| ba13.mpr: | 15551.78 | 2.0% | Grown from ba12.mpr using CPINB=1.020458 |

| | | | |
|-----------|----------|------|---|
| ba14.mpr: | 15863.56 | 2.0% | Grown from ba13.mpr using CPINB=1.020048 |
| ba15.mpr: | 16175.34 | 2.0% | Grown from ba14.mpr using CPINB=1.019654 |
| ba16.mpr: | 16499.59 | 2.0% | Grown from ba15.mpr using CPINB=1.020046 |

BTUITFLG N.B. Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2003 |

| | | | |
|-----------|---|----|---|
| ba04.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

BTXFLG N.B. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1NB E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

DESCRIPTION

All filers receive this amount, multiplied by the parameter FNTCR, as their basic personal tax credit imbtc. The Federal Budget announced additional amounts to be added to the personal amount for the years 2006 to 2009, which is found in the parameter BXMEXT.

See also BXMS and BXMEXT.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txcalc | Calculate federal income tax |
| txcea | Compute child care expense allowance |
| txhstr | Compute family-related deductions or credits |
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 6456.00 | -- | Federal Income Tax 1997 - Line 300 |
| ba98.mpr: | 6456.00 | 0.0% | Federal Income Tax 1998 - Line 300 |
| ba99.mpr: | 6794.00 | 5.2% | Federal Income Tax 1999 - Line 300 |
| ba00.mpr: | 7231.00 | 6.4% | Federal Income Tax 2000 - Line 300 |
| ba01.mpr: | 7412.00 | 2.5% | Federal Income Tax 2001 - Line 300 |
| ba02.mpr: | 7634.00 | 3.0% | Federal Income Tax 2002 - Line 300 |
| ba03.mpr: | 7756.00 | 1.6% | Federal Income Tax 2003 - Line 300 |

| | | | |
|-----------|----------|------|---|
| ba04.mpr: | 8012.00 | 3.3% | Federal Income Tax 2004 - Line 300 |
| ba05.mpr: | 8648.00 | 7.9% | Federal Income Tax 2005 - Line 300 |
| ba06.mpr: | 8839.00 | 2.2% | Federal Income Tax 2006 - Line 300 |
| ba07.mpr: | 9600.00 | 8.6% | Federal Income Tax 2007 - Line 300 |
| ba08.mpr: | 9600.00 | 0.0% | Federal Income Tax 2008 - Line 300 |
| ba09.mpr: | 10320.00 | 7.5% | Federal Income Tax 2009 - Line 300 |
| ba10.mpr: | 10382.00 | 0.6% | Federal Income Tax 2010 - Line 300 |
| ba11.mpr: | 10527.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 10763.47 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 10973.66 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 11192.61 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 11420.31 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 11648.02 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

BXMEXT Basic personal amount extra top-up

DESCRIPTION

This parameter contains the additional amounts to be added to the basic personal amount as announced in the Federal Budget for the years 2006 to 2009. This amount will be added to BXM and then multiplied by FNTCR, the result is contained in imbtc.

See also BXM.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

txccea Compute child care expense allowance
txitax Compute taxable income and individual credits

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

BXMS Basic personal exemption supplement

DESCRIPTION

This is the maximum value per person for the personal amount supplement available to low income Canadians. This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 budget. All filers are income tested (based on taxable income imdepni) for receipt of the supplement to the basic exemption.

Note that in the federal tax forms, only persons whose incomes are over the personal tax amount (BXM) claimed this credit. By giving it to persons with very low incomes there is no effect on taxes or applied tax credits. But when comparing the SPSM results with those of the Greenbook, the SPSM results may seem high.

See also: BXM BXMSPI imbtcs

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 500.00 | -- | Federal Income Tax 1998 - Schedule 13 line 1 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax 1999 - Schedule 13 & Line 307 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |

```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
CPI=1.020344
ba16.mpr:    0.00          --      Grown from ba15.mpr using
CPI=1.019939

```

BXMSPI Basic personal exemption supplement phase in

DESCRIPTION

This is the phase-in and phase-out of the personal amount supplement available to low income Canadians. This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 budget. All filers are income tested (based on taxable income imdepni) for receipt of the supplement to the basic exemption.

See also: BXMS BXMSRR imbtcs

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.50000 | -- | Federal Income Tax 1998 - Schedule 13 line 14 |
| ba99.mpr: | 0.50000 | 0.0% | Federal Income Tax 1999 - Schedule 13 & Line 307 |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

BXMSRR Basic personal exemption supplement reduction rate

DESCRIPTION

This is the proportion of net income above the level of the basic exemption (BXM) plus the maximum supplement (BXMS) used to reduce the maximum supplement to the federal basic personal tax credit (BXMS). This measure was introduced in the Federal Budget in 1998 and cancelled in the 1999 Federal Budget. All filers are income tested (based on net income imdepni) for receipt of the supplement to the basic exemption.

See also: BXMS BXMSPI imbtcs

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.04000 | -- | Federal Income Tax 1998 - Schedule 13 Line 12 |
| ba99.mpr: | 0.04000 | 0.0% | Federal Income Tax 1999 - Schedule 13 & Line 307 |

| | | | |
|-----------|---------|----|----------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

BYPNDL N.B. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a New Brunswick non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (BTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1000.00 | -- | Federal Income Tax Form NB428 - 2000 |
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NB428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Form TD1NB E (11) |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CAMTFTCFLG B.C. amt flag for provincial foreign tax credit

DESCRIPTION

When this flag is turned on, people in British Columbia who pay the alternative minimum tax (imamftg) are not eligible for the provincial foreign tax credit (idprvftc).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 1 | -- | Form T2036, 2004 |
| ba05.mpr: | 1 | -- | Form T2036, 2005 |
| ba06.mpr: | 1 | -- | Form T2036, 2006 |
| ba07.mpr: | 0 | -- | Form T2036, 2007 |
| ba08.mpr: | 0 | -- | Form T2036, 2008 |
| ba09.mpr: | 0 | -- | Form T2036, 2009 |
| ba10.mpr: | 0 | -- | Form T2036, 2010 |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

CAMTOPT B.C. alternative minimum tax option

DESCRIPTION

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

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

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2003 |

| | | | |
|-----------|---|----|---|
| ba04.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 2 | -- | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

CAMTPCTF B.C. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 2, then a percentage (CAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.49500 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 0.49500 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 0.37800 | -23.6% | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.37800 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.37800 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.40300 | 6.6% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.39700 | -1.5% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.38000 | -4.3% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0.33700 | -11.3% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.33700 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.33700 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.33700 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.33700 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.33700 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33700 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33700 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.33700 | 0.0% | Copied from ba15.mpr |

CAMTPCTM B.C. amt rate as pct of federal minimum tax amount

DESCRIPTION

When British Columbia tax on taxable income is calculated (CTXFLG=1) and CAMTOPT is set to 4, then a percentage (CAMTPCTM) of the minimum federal tax due to the minimum

tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |


```

ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

CAPGIR Capital gains inclusion rate

DESCRIPTION

The proportion of gross capital gains (idicapg) that are treated as taxable.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txcalc | Calculate federal income tax |
| txinet | Compute net income |
| txitax | Compute taxable income and individual credits |
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.75000 | -- | Federal Income Tax 1997 - Schedule 3 & Line 127 |
| ba98.mpr: | 0.75000 | 0.0% | Federal Income Tax 1998 - Schedule 3 & Line 127 |
| ba99.mpr: | 0.75000 | 0.0% | Federal Income Tax 1999 - Schedule 3 & Line 127 |
| ba00.mpr: | 0.66667 | -11.1% | Federal Income Tax 2000 - Schedule 3 |
| ba01.mpr: | 0.50000 | -25.0% | Federal Income Tax 2001 - Schedule 3 & Line 127 |
| ba02.mpr: | 0.50000 | 0.0% | Federal Income Tax 2002 - Schedule 3 & Line 127 |
| ba03.mpr: | 0.50000 | 0.0% | Federal Income Tax 2003 - Schedule 3 & Line 127 |
| ba04.mpr: | 0.50000 | 0.0% | Federal Income Tax 2004 - Schedule 3 & Line 127 |

| | | | |
|-----------|---------|------|--|
| ba05.mpr: | 0.50000 | 0.0% | Federal Income Tax 2005 - Schedule 3 & Line 127 |
| ba06.mpr: | 0.50000 | 0.0% | Federal Income Tax 2006 - Schedule 3 & Line 127 |
| ba07.mpr: | 0.50000 | 0.0% | Federal Income Tax 2007 - Schedule 3 & Line 127 |
| ba08.mpr: | 0.50000 | 0.0% | Federal Income Tax 2008 - Schedule 3 & Line 127 |
| ba09.mpr: | 0.50000 | 0.0% | Federal Income Tax 2009 - Schedule 3 & Line 127 |
| ba10.mpr: | 0.50000 | 0.0% | Federal Income Tax 2010 - Schedule 3 & Line 127 |
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

CAXM B.C. Age Amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 3531.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 3587.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 3663.00 | 2.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 3725.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 3822.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 3891.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 3972.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 4048.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 4121.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 4203.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 4220.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 4254.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 4348.21 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 4435.17 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 4525.76 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 4616.35 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 4706.94 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CAXRR B.C. Age Amount credit reduction rate

DESCRIPTION

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

See also `impatxc`, `CAXTD`.

CROSS REFERENCE

| Function | Description |
|-------------------|---|
| <code>txbc</code> | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-------------------------|---------|--------|---|
| <code>ba97.mpr</code> : | 0.00000 | -- | Not in effect |
| <code>ba98.mpr</code> : | 0.00000 | -- | Not in effect |
| <code>ba99.mpr</code> : | 0.00000 | -- | Not in effect |
| <code>ba00.mpr</code> : | 0.15000 | -- | Federal Income Tax Form BC428 - 2000 |
| <code>ba01.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| <code>ba02.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| <code>ba03.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| <code>ba04.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| <code>ba05.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| <code>ba06.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| <code>ba07.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| <code>ba08.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| <code>ba09.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| <code>ba10.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| <code>ba11.mpr</code> : | 0.15000 | 0.0% | Form TD1BC-WS E (11) |
| <code>ba12.mpr</code> : | 0.15000 | 0.0% | Copied from <code>ba11.mpr</code> |
| <code>ba13.mpr</code> : | 0.15000 | 0.0% | Copied from <code>ba12.mpr</code> |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

CAXTD B.C. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, CAXRR

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 26284.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 26705.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 27265.00 | 2.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 27729.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |

| | | | |
|-----------|----------|------|---|
| ba04.mpr: | 28450.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 28962.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 29570.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 30132.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 30674.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 31288.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 31413.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 31664.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 32365.26 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 33012.57 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 33686.85 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 34361.13 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 35035.40 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CBXM B.C. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 7531.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 8000.00 | 6.2% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 8168.00 | 2.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 8307.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 8523.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 8676.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 8858.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 9027.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 9189.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 9373.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 11000.00 | 17.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 11088.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 11333.57 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 11560.24 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 11796.36 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 12032.48 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 12268.59 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

DESCRIPTION

This parameter represents the basic British Columbia Climate Action Tax Credit for adults. This amount may also be claimed by the first dependent in a single parent family. This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|---|
| ba08.mpr: | 100.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba09.mpr: | 105.00 | 5.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 105.00 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 115.50 | 10.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 115.50 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 115.50 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 115.50 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 115.50 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 115.50 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCATCAP B.C. Climate Action Tax Credit amount for adults for 1st half of year

DESCRIPTION

This parameter represents the basic British Columbia Climate Action Tax Credit for adults. This amount may also be claimed by the first dependent in a single parent family. This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 100.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba10.mpr: | 105.00 | 5.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 105.00 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 115.50 | 10.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 115.50 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 115.50 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 115.50 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 115.50 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCATCC B.C. Climate Action Tax Credit amount for children

DESCRIPTION

If CCATCFLG is set to 1, this amount is claimable for the British Columbia Climate Action Tax Credit on behalf of each child under the age of 19 years.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 30.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba09.mpr: | 31.50 | 5.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 31.50 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 34.50 | 9.5% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 34.50 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 34.50 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    34.50          0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    34.50          0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    34.50          0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

CCATCCP B.C. Climate Action Tax Credit amount for children for 1st half of year

DESCRIPTION

If CCATCFLG is set to 1, this amount is claimable for the British Columbia Climate Action Tax Credit on behalf of each child under the age of 19 years.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|------|--|
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 30.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba10.mpr: | 31.50 | 5.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 31.50 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 34.50 | 9.5% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 34.50 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 34.50 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 34.50 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 34.50 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCATCFL B.C. Climate Action Tax Credit family reduction level

DESCRIPTION

This parameter contains the level of family net income above which the British Columbia Low Income Climate Action Tax Credit is reduced by the reduction rate CCATCR for couples and single parents.

The family net income concept consists of head and spouse, if applicable, net income as per the tax form (line 236) less any Universal Child Care Benefits.

This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 35000.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba09.mpr: | 35700.00 | 2.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 35843.00 | 0.4% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 36130.00 | 0.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 36930.17 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 37668.77 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 38438.15 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 39207.53 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 39976.90 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

DESCRIPTION

This parameter is used to control the British Columbia Low Income Climate Action Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not. The value of the credit is saved in `imcatc` and added to `imptc`, refundable provincial tax credits.

The Climate Action Tax Credit consists of an amount per adult (CCATCA) plus amounts for dependents under 19 (CCATCC). For single parent families, the first dependent may claim the amount for adults. The total climate action tax credit is reduced by a fraction (CCATCR) of family net income exceeding the turndown level (CCATCFL for couples and single parents, CCATCSL for single individuals).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 1 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |

| | | | |
|-----------|---|--------|-----------------------------|
| ba09.mpr: | 1 | -- | RC4210 (E) REV.09 - GST/HST |
| | | Credit | |
| ba10.mpr: | 1 | -- | RC4210 (E) REV.10 - GST/HST |
| | | Credit | |
| ba11.mpr: | 1 | -- | RC4210 (E) REV.11 - GST/HST |
| | | Credit | |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CCATCFLP B.C. Climate Action Tax Credit family reduction level for 1st half of year

DESCRIPTION

This parameter contains the level of family net income above which the British Columbia Low Income Climate Action Tax Credit is reduced by the reduction rate CCATCRP for couples and single parents.

The family net income concept consists of head and spouse, if applicable, net income as per the tax form (line 236) less any Universal Child Care Benefits.

This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 35000.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba10.mpr: | 35700.00 | 2.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 35843.00 | 0.4% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 36130.00 | 0.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 36930.17 | 2.2% | Grown from ba12.mpr using CPIBCLAG=1.022147 |
| ba14.mpr: | 37668.77 | 2.0% | Grown from ba13.mpr using CPIBCLAG=1.020000 |
| ba15.mpr: | 38438.15 | 2.0% | Grown from ba14.mpr using CPIBCLAG=1.020425 |
| ba16.mpr: | 39207.53 | 2.0% | Grown from ba15.mpr using CPIBCLAG=1.020016 |

CCATCR B.C. Climate Action Tax Credit reduction rate

DESCRIPTION

The proportion of Family Net Income exceeding the income threshold (CCATCFL for families and single parents, CCATCSL for single individuals) used to reduce the total British Columbia Climate Action Tax Credit. This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.02000 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba09.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

CCATCRP B.C. Climate Action Tax Credit reduction rate for 1st half of year

DESCRIPTION

The proportion of Family Net Income exceeding the income threshold (CCATCFLP for families and single parents, CCATCSLP for single individuals) used to reduce the total British Columbia Climate Action Tax Credit. This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.02000 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba10.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

CCATCSL B.C. Climate Action Tax Credit individual reduction level

DESCRIPTION

This parameter contains the level of net income above which the British Columbia Low Income Climate Action Tax Credit is reduced by the reduction rate CCATCR for single individuals.

This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 30000.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba09.mpr: | 30600.00 | 2.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 30722.00 | 0.4% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 30968.00 | 0.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 31653.85 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 32286.93 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 32946.39 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 33605.84 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 34265.29 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CCATCSLP B.C. Climate Action Tax Credit individual reduction level for 1st half of year

DESCRIPTION

This parameter contains the level of net income above which the British Columbia Low Income Climate Action Tax Credit is reduced by the reduction rate CCATCRP for single individuals.

This parameter is used only if CCATCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 30000.00 | -- | B.C. Budget 2008 - Budget and Fiscal Plan, Tax Measures |
| ba10.mpr: | 30600.00 | 2.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 30722.00 | 0.4% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 30968.00 | 0.8% | RC4210 (E) REV.11 - GST/HST Credit |

| | | | |
|-----------|----------|------|--|
| ba13.mpr: | 31653.85 | 2.2% | Grown from ba12.mpr using CPIBCLAG=1.022147 |
| ba14.mpr: | 32286.93 | 2.0% | Grown from ba13.mpr using CPIBCLAG=1.020000 |
| ba15.mpr: | 32946.39 | 2.0% | Grown from ba14.mpr using CPIBCLAG=1.020425 |
| ba16.mpr: | 33605.84 | 2.0% | Grown from ba15.mpr using CPIBCLAG=1.020016 |

CCEAEMPF CCEA fraction of employment income (Limit `B')

DESCRIPTION

A fraction of earned income which sets a level used to determine the allowable CCEA deduction. (Limit "B").

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txcea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.66667 | -- | Federal Income Tax 1997 - Line 214 & FORM T778 |
| ba98.mpr: | 0.66667 | 0.0% | Federal Income Tax 1998 - Line 214 & FORM T778 |
| ba99.mpr: | 0.66667 | 0.0% | Federal Income Tax 1999 - Line 214 & FORM T778 |
| ba00.mpr: | 0.66667 | 0.0% | Federal Income Tax 2000 - Line 214 & FORM T778 |
| ba01.mpr: | 0.66667 | 0.0% | Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 0.66667 | 0.0% | Federal Income Tax 2002 - Line 214 & FORM T778 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.66667 | 0.0% | Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 0.66667 | 0.0% | Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 0.66667 | 0.0% | Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 0.66667 | 0.0% | Federal Income Tax 2006 - Line 214 & FORM T778 |
| ba07.mpr: | 0.66667 | 0.0% | Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 0.66667 | 0.0% | Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 0.66667 | 0.0% | Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 0.66667 | 0.0% | Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 0.66667 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.66667 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.66667 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.66667 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.66667 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.66667 | 0.0% | Copied from ba15.mpr |

CCEAOAGE CCEA Maximum eligible age for oldest child

DESCRIPTION

The child care expense allowance has two different levels of deductions depending on the child's age. This parameter sets the age of children above which child care expenses may not be claimed. Children below CCEAOAGE but above age 6 have their child care expense allowance imcceca calculated with 'Limit C' set to CCEAOLD.

See also: CCEAYNG CCEAOLD

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txcceca | Compute child care expense allowance |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 16 | -- Federal Income Tax 1997 - Line 214 & FORM T778 |
| ba98.mpr: | 16 | -- Federal Income Tax 1998 - Line 214 & FORM T778 |
| ba99.mpr: | 16 | -- Federal Income Tax 1999 - Line 214 & FORM T778 |
| ba00.mpr: | 16 | -- Federal Income Tax 2000 - Line 214 & FORM T778 |
| ba01.mpr: | 16 | -- Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 16 | -- Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 16 | -- Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 16 | -- Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 16 | -- Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 16 | -- Federal Income Tax 2006 - Line 214 & FORM T778 |
| ba07.mpr: | 16 | -- Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 16 | -- Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 16 | -- Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 16 | -- Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 16 | -- Copied from ba10.mpr |
| ba12.mpr: | 16 | -- Copied from ba11.mpr |
| ba13.mpr: | 16 | -- Copied from ba12.mpr |
| ba14.mpr: | 16 | -- Copied from ba13.mpr |
| ba15.mpr: | 16 | -- Copied from ba14.mpr |
| ba16.mpr: | 16 | -- Copied from ba15.mpr |

DESCRIPTION

Upper limit of the amount that can be claimed for older children. Used when applying limit "C" on the amount of CCE to be claimed. This dollar amount is applied to children between the ages of 7 and CCEAOAGE, or over CCEAOAGE with a severe and prolonged mental or physical impairment.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txccea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3000.00 | -- | Federal Income Tax 1997 - Line 214 & FORM T778 |
| ba98.mpr: | 4000.00 | 33.3% | Federal Income Tax 1998 - Line 214 & FORM T778 |
| ba99.mpr: | 4000.00 | 0.0% | Federal Income Tax 1999 - Line 214 & FORM T778 |
| ba00.mpr: | 4000.00 | 0.0% | Federal Income Tax 2000 - Line 214 & FORM T778 |
| ba01.mpr: | 4000.00 | 0.0% | Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 4000.00 | 0.0% | Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 4000.00 | 0.0% | Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 4000.00 | 0.0% | Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 4000.00 | 0.0% | Federal Income Tax 2005 - Line 214 & FORM T778 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 4000.00 | 0.0% | Federal Income Tax 2006 - Line 214 & FORM T778 |
| ba07.mpr: | 4000.00 | 0.0% | Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 4000.00 | 0.0% | Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 4000.00 | 0.0% | Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 4000.00 | 0.0% | Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 4000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 4000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 4000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 4000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 4000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 4000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCEATFLG CCEA eligible->claimable transformation activation flag

DESCRIPTION

Activates the child orientated expense variable in txcea. This redistributes expenses allowed back to the children by reducing the amount claimed for each child. When set to "1", actual expenses in the Survey of Household Spending data (idccet) are used and subjected to Limits "A", "B" and "C". When set to "0", value is determined by idccett.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CCEATFR CCEA eligible->claimable fraction

DESCRIPTION

When CCEATFLG is set to 1, this parameter is used to account for the under- or overreporting of child care expenses (ie., to ensure congruence with known tax expenditure). Sets the fraction of total claim applied.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 1.00000 | -- | User |
| ba98.mpr: | 1.00000 | 0.0% | User |
| ba99.mpr: | 1.00000 | 0.0% | User |
| ba00.mpr: | 1.00000 | 0.0% | User |
| ba01.mpr: | 1.00000 | 0.0% | User |
| ba02.mpr: | 1.00000 | 0.0% | User |
| ba03.mpr: | 1.00000 | 0.0% | User |
| ba04.mpr: | 1.00000 | 0.0% | User |
| ba05.mpr: | 1.00000 | 0.0% | User |
| ba06.mpr: | 1.00000 | 0.0% | User |
| ba07.mpr: | 1.00000 | 0.0% | User |
| ba08.mpr: | 1.00000 | 0.0% | User |
| ba09.mpr: | 1.00000 | 0.0% | User |
| ba10.mpr: | 1.00000 | 0.0% | User |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

CCEATLL CCEA eligible->claimable lower limit

DESCRIPTION

Adjustment parameter to eliminate individuals assumed not to claim. Sets the lower limit of expenses reported in Greenbook data which will be entered as a child care expense claim.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 50.00 | -- | SPSD/M Development Team |
| ba98.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba99.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba00.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba01.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba02.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba03.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba04.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba05.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba06.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba07.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba08.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba09.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba10.mpr: | 50.00 | 0.0% | SPSD/M Development Team |
| ba11.mpr: | 50.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 50.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 50.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 50.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 50.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 50.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

Upper limit of the amount that can be claimed for younger children. Used when applying limit "C" on the amount of CCE to be claimed. This dollar amount is applied to children up to the age of 7 and those over 7 with a severe and prolonged mental or physical impairment

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 5000.00 | -- | Federal Income Tax 1997 - Line 214 & FORM T778 |
| ba98.mpr: | 7000.00 | 40.0% | Federal Income Tax 1998 - Line 214 & FORM T778 |
| ba99.mpr: | 7000.00 | 0.0% | Federal Income Tax 1999 - Line 214 & FORM T778 |
| ba00.mpr: | 7000.00 | 0.0% | Federal Income Tax 2000 - Line 214 & FORM T778 |
| ba01.mpr: | 7000.00 | 0.0% | Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 7000.00 | 0.0% | Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 7000.00 | 0.0% | Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 7000.00 | 0.0% | Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 7000.00 | 0.0% | Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 7000.00 | 0.0% | Federal Income Tax 2006 - Line 214 & FORM T778 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 7000.00 | 0.0% | Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 7000.00 | 0.0% | Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 7000.00 | 0.0% | Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 7000.00 | 0.0% | Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 7000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 7000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 7000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 7000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 7000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 7000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCEPTFLG CCE part-time student flag

DESCRIPTION

When this flag is set to 1, part-time students are treated in a similar manner as full time students regarding the calculation of the Child Care Expense amount. When activated, the number of months of part time study is considered in the calculation of the allowable deduction.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 1 | -- Federal Income Tax 1998 - Line 214 & FORM T778 |
| ba99.mpr: | 1 | -- Federal Income Tax 1999 - Line 214 & FORM T778 |
| ba00.mpr: | 1 | -- Federal Income Tax 2000 - Line 214 & FORM T778 |
| ba01.mpr: | 1 | -- Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 1 | -- Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 1 | -- Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 1 | -- Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 1 | -- Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 1 | -- Federal Income Tax 2006 - Line 214 & FORM T778 |
| ba07.mpr: | 1 | -- Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 1 | -- Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 1 | -- Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 1 | -- Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

DESCRIPTION

Valid values are 1, to attribute the Child Care Expense Deduction or Tax Credit to the spouse (taken by SPSM to be the mother) if present or 2 to attribute the Child Care Expense Deduction (imccea) to the spouse with the lower net income.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txccea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 2 | -- | OPTION |
| ba98.mpr: | 2 | -- | OPTION |
| ba99.mpr: | 2 | -- | OPTION |
| ba00.mpr: | 2 | -- | OPTION |
| ba01.mpr: | 2 | -- | OPTION |
| ba02.mpr: | 2 | -- | OPTION |
| ba03.mpr: | 2 | -- | OPTION |
| ba04.mpr: | 2 | -- | OPTION |
| ba05.mpr: | 2 | -- | OPTION |
| ba06.mpr: | 2 | -- | OPTION |
| ba07.mpr: | 2 | -- | OPTION |
| ba08.mpr: | 2 | -- | OPTION |
| ba09.mpr: | 2 | -- | OPTION |
| ba10.mpr: | 2 | -- | OPTION |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

CCESFLAG CCE full-time student flag

DESCRIPTION

When this flag is set to 1, for full-time students who are single parents or where both parents are students, the Child Care Expense deduction is applied to all income (imicnet) as opposed to earned income. CCEAEMPF is then applied to total income in these cases. The deduction must be smaller than the number of weeks in school full-time plus the number of months in school part time (when CCEPTFLG is activated) times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txccea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 1 | -- | Federal Income Tax 1997 - Line 214 & FORM T778 |
| ba98.mpr: | 1 | -- | Federal Income Tax 1998 - Line 214 & FORM T778 |
| ba99.mpr: | 1 | -- | Federal Income Tax 1999 - Line 214 & FORM T778 |
| ba00.mpr: | 1 | -- | Federal Income Tax 2000 - Line 214 & FORM T778 |
| ba01.mpr: | 1 | -- | Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 1 | -- | Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Line 214 & FORM T778 |

| | | | |
|-----------|---|----|---|
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 214 & FORM T778 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CCESOLD CCEA old child limit for full-time students

DESCRIPTION

When CCESFLAG is set to 1, full-time students can deduct child care expenses, up to a certain limit. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 90.00 | -- | Form T778, lines 10 & 16 |
| ba98.mpr: | 100.00 | 11.1% | Form T778, lines 10 & 17 |
| ba99.mpr: | 100.00 | 0.0% | Federal Income Tax 1999 - FORM T778 - Lines 10 & 17 |
| ba00.mpr: | 100.00 | 0.0% | Federal Income Tax 2000 - FORM T778 - Lines 11 & 18 |
| ba01.mpr: | 100.00 | 0.0% | Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 100.00 | 0.0% | Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 100.00 | 0.0% | Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 100.00 | 0.0% | Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 100.00 | 0.0% | Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 100.00 | 0.0% | Federal Income Tax 2006 - Line 214 & FORM T778 |
| ba07.mpr: | 100.00 | 0.0% | Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 100.00 | 0.0% | Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 100.00 | 0.0% | Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 100.00 | 0.0% | Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 100.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When CCESFLAG is set to 1, full-time students can deduct child care expenses, up to a certain limit. The deduction must be smaller than the number of weeks in school full-time times the sum of CCESOLD times the number of eligible children 7 and over and CCESYNG times the number of children under 7.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txcea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 150.00 | -- | Form T778, lines 9 & 15 |
| ba98.mpr: | 175.00 | 16.7% | Form T778, lines 9 & 16 |
| ba99.mpr: | 175.00 | 0.0% | Federal Income Tax 1999 - FORM T778 - Lines 9 & 16 |
| ba00.mpr: | 175.00 | 0.0% | Federal Income Tax 2000 - FORM T778 - Lines 10 & 17 |
| ba01.mpr: | 175.00 | 0.0% | Federal Income Tax 2001 - Line 214 & FORM T778 |
| ba02.mpr: | 175.00 | 0.0% | Federal Income Tax 2002 - Line 214 & FORM T778 |
| ba03.mpr: | 175.00 | 0.0% | Federal Income Tax 2003 - Line 214 & FORM T778 |
| ba04.mpr: | 175.00 | 0.0% | Federal Income Tax 2004 - Line 214 & FORM T778 |
| ba05.mpr: | 175.00 | 0.0% | Federal Income Tax 2005 - Line 214 & FORM T778 |
| ba06.mpr: | 175.00 | 0.0% | Federal Income Tax 2006 - Line 214 & FORM T778 |

| | | | |
|-----------|--------|------|---|
| ba07.mpr: | 175.00 | 0.0% | Federal Income Tax 2007 - Line 214 & FORM T778 |
| ba08.mpr: | 175.00 | 0.0% | Federal Income Tax 2008 - Line 214 & FORM T778 |
| ba09.mpr: | 175.00 | 0.0% | Federal Income Tax 2009 - Line 214 & FORM T778 |
| ba10.mpr: | 175.00 | 0.0% | Federal Income Tax 2010 - Line 214 & FORM T778 |
| ba11.mpr: | 175.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 175.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 175.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 175.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 175.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 175.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCEZOPT CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

DESCRIPTION

This parameter is used to control the method by which child care expenses are handled for the calculation of the child tax credit/federal child benefits and child care exemption. When CCEZOPT is set to 1 then the family will always claim their child care expenses. When CCEZOPT is set to 2 then a family's child care expenses will never be claimed. When CCEZOPT is set to 3 then the function cceopt will be invoked to maximize the value of combined child care expense credits and the child tax credit/federal child benefits.

CROSS REFERENCE

| Function | Description |
|----------|---|
| cceopt | Multiple calls of tax/transfer calculator |
| txcea | Compute child care expense allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 3 | -- | OPTION |
| ba98.mpr: | 3 | -- | OPTION |
| ba99.mpr: | 3 | -- | OPTION |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | Copied from ba10.mpr |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

CCGTC B.C. Caregiver Tax Credit

DESCRIPTION

CCGTC multiplied by CPNTPCR is the maximum amount of the British Columbia Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

For more explanation see CCGTCFLG.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 2424.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 3574.00 | 47.4% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 3634.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 3730.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 3796.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 3877.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 3949.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 4021.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 4101.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 4118.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 4150.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 4241.91 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 4326.75 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |

```

ba14.mpr:    4415.12      2.0%   Grown from ba13.mpr using
              CPIBC=1.020425
ba15.mpr:    4503.49      2.0%   Grown from ba14.mpr using
              CPIBC=1.020016
ba16.mpr:    4591.86      2.0%   Grown from ba15.mpr using
              CPIBC=1.019623

```

CCGTCFLG B.C. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the British Columbia Caregiver Tax Credit (impcgtc) is activated by the flag CCGTCFLG.

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

See CCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba00.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1BC E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CCGTCOPT B.C. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (CCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of CCGTCTD, with the resulting amount not to be greater than the maximum value of CCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

DESCRIPTION

This is the turn down income of the British Columbia Caregiver Tax Credit (impcgtc). For more explanation see CCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 14047.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 14272.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 15670.00 | 9.8% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 15936.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 16351.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 16645.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 16995.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 17317.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |

| | | | |
|-----------|----------|------|---|
| ba08.mpr: | 17629.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 17982.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 18054.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 18198.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 18601.03 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 18973.05 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 19360.57 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 19748.09 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 20135.61 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CCHATL1 B.C. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CCHATR1 B.C. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (CCHATL1) that may be claimed as a British Columbia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.08400 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.07300 | -13.1% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.06050 | -17.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.05700 | -5.8% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0.05060 | -11.2% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.05060 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.05060 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.05060 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05060 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05060 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05060 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05060 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05060 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The proportion of charitable donations above the first level (CCHATL1) that may be claimed as a British Columbia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.14350 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.16700 | 16.4% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.14700 | -12.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.14700 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.14700 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.14700 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.14700 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.14700 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.14700 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.14700 | 0.0% | Copied from ba15.mpr |

CCLIMDIV B.C. Climate Action Dividend

DESCRIPTION

All British Columbia residents aged 18 or over will receive this amount from the B.C. government to make changes to reduce their use of fossil fuels. Children under 18 will also be entitled to this amount which will be allocated to a parent. The value is saved in imclimdv.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

```

ba03.mpr:    0.00      --      Not in effect
ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    100.00    --      B.C. Budget Plan 2008, Part
                                3 - Tax Measures
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

CCPPCTXC B.C. CPP Contribution Tax Credit activation flag

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1BC E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

CDTCR B.C. dividend tax credit rate

DESCRIPTION

The British Columbia dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.06600 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.05900 | -10.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.05100 | -13.6% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.04200 | -17.6% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.03400 | -19.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.03400 | 0.0% | Copied from ba10.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba12.mpr: | 0.03400 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03400 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03400 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03400 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03400 | 0.0% | Copied from ba15.mpr |

CDTCRLC B.C. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.06600 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.05900 | -10.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.05100 | -13.6% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2003 |

| | | | |
|-----------|---------|--------|---|
| ba04.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.05100 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.12000 | 135.3% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.12000 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0.12000 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.11000 | -8.3% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.10830 | -1.5% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.10310 | -4.8% | Federal Income Tax Act 82 (derived) |
| ba12.mpr: | 0.09760 | -5.3% | Federal Income Tax Act 82 (derived) |
| ba13.mpr: | 0.09760 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09760 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09760 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09760 | 0.0% | Copied from ba15.mpr |

CEDXPM B.C. Education Amount per month of full-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form BC(S11) - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Form TD1BC E (11) |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 60.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2001 |
| ba02.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2002 |
| ba03.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2003 |
| ba04.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2004 |
| ba05.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2005 |
| ba06.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2006 |
| ba07.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2007 |

| | | | |
|-----------|-------|------|---|
| ba08.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2008 |
| ba09.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2009 |
| ba10.mpr: | 60.00 | 0.0% | Federal Income Tax Form BC(S11) - 2010 |
| ba11.mpr: | 60.00 | 0.0% | Form TD1BC E (11) |
| ba12.mpr: | 60.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 60.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 60.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 60.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 60.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CEICTXC B.C. EI Premium Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1BC E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

CEMXM B.C. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 6850.00 | 11.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 6994.00 | 2.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 7113.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 7298.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 7429.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 7585.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 7729.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 7868.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 8026.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 9653.00 | 20.3% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 9730.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 9945.49 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 10144.40 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 10351.60 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 10558.80 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 10766.00 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CEMXMT B.C. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 685.00 | 11.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 699.00 | 2.0% | Federal Income Tax Form BC428 - 2002 |

| | | | |
|-----------|---------|-------|---|
| ba03.mpr: | 711.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 730.00 | 2.7% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 743.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 759.00 | 2.2% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 773.00 | 1.8% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 787.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 803.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 965.00 | 20.2% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 973.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 994.55 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 1014.44 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 1035.16 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 1055.88 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 1076.60 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CGTC Caregiver Tax Credit

DESCRIPTION

CGTC multiplied by FNTCR is the maximum amount of the Caregiver Tax Credit (imcgtc). For more explanation see CGTCFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txcalc | Calculate federal income tax |
| txtax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 2353.00 | -- | 1998 T1 Form, Schedule 12 |
| ba99.mpr: | 2353.00 | 0.0% | Federal Income Tax 1999 - Line 315 |
| ba00.mpr: | 2386.00 | 1.4% | Federal Income Tax 2000 - Line 315 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax 2001 - Line 315 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax 2002 - Line 315 |
| ba03.mpr: | 3663.00 | 1.6% | Federal Income Tax 2003 - Line 315 |
| ba04.mpr: | 3784.00 | 3.3% | Federal Income Tax 2004 - Line 315 |
| ba05.mpr: | 3848.00 | 1.7% | Federal Income Tax 2005 - Line 315 |
| ba06.mpr: | 3933.00 | 2.2% | Federal Income Tax 2006 - Line 315 |
| ba07.mpr: | 4019.00 | 2.2% | Federal Income Tax 2007 - Line 315 |
| ba08.mpr: | 4095.00 | 1.9% | Federal Income Tax 2008 - Line 315 |
| ba09.mpr: | 4198.00 | 2.5% | Federal Income Tax 2009 - Line 315 |
| ba10.mpr: | 4223.00 | 0.6% | Federal Income Tax 2010 - Line 315 |
| ba11.mpr: | 4282.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 4378.19 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 4463.69 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 4552.75 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 4645.37 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 4737.99 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

The calculation of the non-refundable Caregiver Tax Credit (imcgtc) is activated by the flag CGTCFLG.

Beginning in 1998, the Caregiver Tax Credit (imcgtc) was introduced to provide additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

See CGTCOPT for a more complete description of the options for calculating the non-refundable Caregiver Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txcalc | Calculate federal income tax |
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 1 | -- | The Budget Plan 1998, p. 112 |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |


```

ba10.mpr:    1          --      FLAG
ba11.mpr:    1          --      Form TD1 E (11)
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

CGTCOPT Caregiver Tax Credit option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the federal Caregivers Tax Credit (imcgtc). A value of 1 results in applying the maximum value (CGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of CGTCTD, with the resulting amount not to be greater than the maximum value of CGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

This non-refundable tax credit is only calculated when CGTCFLG =1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txcalc | Calculate federal income tax |
| txtax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 3 | -- | OPTION |
| ba99.mpr: | 3 | -- | OPTION |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

CGTCTD Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the Caregiver Tax Credit (imcgtc). For more explanation see CGTCFLG.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 13853.00 | -- | Federal Income Tax 1998 - Line 315 |
| ba99.mpr: | 13853.00 | 0.0% | Federal Income Tax 1999 - Line 315 |
| ba00.mpr: | 14047.00 | 1.4% | Federal Income Tax 2000 - Line 315 |
| ba01.mpr: | 15453.00 | 10.0% | Federal Income Tax 2001 - Line 315 |
| ba02.mpr: | 15917.00 | 3.0% | Federal Income Tax 2002 - Line 315 |
| ba03.mpr: | 16172.00 | 1.6% | Federal Income Tax 2003 - Line 315 |
| ba04.mpr: | 16705.00 | 3.3% | Federal Income Tax 2004 - Line 315 |
| ba05.mpr: | 16989.00 | 1.7% | Federal Income Tax 2005 - Line 315 |
| ba06.mpr: | 17363.00 | 2.2% | Federal Income Tax 2006 - Line 315 |
| ba07.mpr: | 17745.00 | 2.2% | Federal Income Tax 2007 - Line 315 |
| ba08.mpr: | 18081.00 | 1.9% | Federal Income Tax 2008 - Line 315 |
| ba09.mpr: | 18534.00 | 2.5% | Federal Income Tax 2009 - Line 315 |
| ba10.mpr: | 18645.00 | 0.6% | Federal Income Tax 2010 - Line 315 |
| ba11.mpr: | 18906.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 19330.69 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 19708.18 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 20101.40 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 20510.34 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 20919.30 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

The level above which the proportion of Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 200.00 | -- | Federal Income Tax 1997 - Schedule 9 |
| ba98.mpr: | 200.00 | 0.0% | Federal Income Tax 1998 - Schedule 9 & Line 349 |
| ba99.mpr: | 200.00 | 0.0% | Federal Income Tax 1999 - Schedule 9 & Line 349 |
| ba00.mpr: | 200.00 | 0.0% | Federal Income Tax 2000 - Schedule 9 & Line 349 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax 2001 - Schedule 9 & Line 349 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax 2002 - Schedule 9 & Line 349 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax 2003 - Schedule 9 & Line 349 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax 2004 - Schedule 9 & Line 349 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax 2005 - Schedule 9 & Line 349 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax 2006 - Schedule 9 & Line 349 |

| | | | |
|-----------|--------|------|--|
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax 2007 - Schedule 9 & Line 349 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax 2008 - Schedule 9 & Line 349 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax 2009 - Schedule 9 & Line 349 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax 2010 - Schedule 9 & Line 349 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CHATNF Charitable donations maximum net income fraction

DESCRIPTION

Net income is multiplied by this parameter to give the maximum amount of charitable contributions which may be used in calculating the non-refundable charitable donations tax credit or the charitable donation deduction. The value is stored in the variable imchara.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.75000 | -- | Federal Income Tax 1997 - Schedule 9 |
| ba98.mpr: | 0.75000 | 0.0% | Federal Income Tax 1998 - Schedule 9 & Line 349 |
| ba99.mpr: | 0.75000 | 0.0% | Federal Income Tax 1999 - Schedule 9 & Line 349 |
| ba00.mpr: | 0.75000 | 0.0% | Federal Income Tax 2000 - Schedule 9 & Line 349 |
| ba01.mpr: | 0.75000 | 0.0% | Federal Income Tax 2001 - Schedule 9 & Line 349 |
| ba02.mpr: | 0.75000 | 0.0% | Federal Income Tax 2002 - Schedule 9 & Line 349 |
| ba03.mpr: | 0.75000 | 0.0% | Federal Income Tax 2003 - Schedule 9 & Line 349 |
| ba04.mpr: | 0.75000 | 0.0% | Federal Income Tax 2004 - Schedule 9 & Line 349 |
| ba05.mpr: | 0.75000 | 0.0% | Federal Income Tax 2005 - Schedule 9 & Line 349 |
| ba06.mpr: | 0.75000 | 0.0% | Federal Income Tax 2006 - Schedule 9 & Line 349 |
| ba07.mpr: | 0.75000 | 0.0% | Federal Income Tax 2007 - Schedule 9 & Line 349 |
| ba08.mpr: | 0.75000 | 0.0% | Federal Income Tax 2008 - Schedule 9 & Line 349 |
| ba09.mpr: | 0.75000 | 0.0% | Federal Income Tax 2009 - Schedule 9 & Line 349 |
| ba10.mpr: | 0.75000 | 0.0% | Federal Income Tax 2010 - Schedule 9 & Line 349 |
| ba11.mpr: | 0.75000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The proportion of charitable donations below the first level (CHATL1) that may be claimed as a tax credit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.17000 | -- | Federal Income Tax 1997 - Schedule 9 |
| ba98.mpr: | 0.17000 | 0.0% | Federal Income Tax 1998 - Schedule 9 & Line 349 |
| ba99.mpr: | 0.17000 | 0.0% | Federal Income Tax 1999 - Schedule 9 & Line 349 |
| ba00.mpr: | 0.17000 | 0.0% | Federal Income Tax 2000 - Schedule 9 & Line 349 |
| ba01.mpr: | 0.16000 | -5.9% | Federal Income Tax 2001 - Schedule 9 & Line 349 |
| ba02.mpr: | 0.16000 | 0.0% | Federal Income Tax 2002 - Schedule 9 & Line 349 |
| ba03.mpr: | 0.16000 | 0.0% | Federal Income Tax 2003 - Schedule 9 & Line 349 |
| ba04.mpr: | 0.16000 | 0.0% | Federal Income Tax 2004 - Schedule 9 & Line 349 |
| ba05.mpr: | 0.15000 | -6.2% | Federal Income Tax 2005 - Schedule 9 & Line 349 |
| ba06.mpr: | 0.15250 | 1.7% | Federal Income Tax 2006 - Schedule 9 & Line 349 |

| | | | |
|-----------|---------|-------|--|
| ba07.mpr: | 0.15000 | -1.6% | Federal Income Tax 2007 - Schedule 9 & Line 349 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Schedule 9 & Line 349 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Schedule 9 & Line 349 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Schedule 9 & Line 349 |
| ba11.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

CHATR2 Charitable donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (CHATL1) that may be claimed as a tax credit.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.29000 | -- | Federal Income Tax 1997 - Schedule 9 |
| ba98.mpr: | 0.29000 | 0.0% | Federal Income Tax 1998 - Schedule 9 & Line 349 |

| | | | |
|-----------|---------|------|--|
| ba99.mpr: | 0.29000 | 0.0% | Federal Income Tax 1999 - Schedule 9 & Line 349 |
| ba00.mpr: | 0.29000 | 0.0% | Federal Income Tax 2000 - Schedule 9 & Line 349 |
| ba01.mpr: | 0.29000 | 0.0% | Federal Income Tax 2001 - Schedule 9 & Line 349 |
| ba02.mpr: | 0.29000 | 0.0% | Federal Income Tax 2002 - Schedule 9 & Line 349 |
| ba03.mpr: | 0.29000 | 0.0% | Federal Income Tax 2003 - Schedule 9 & Line 349 |
| ba04.mpr: | 0.29000 | 0.0% | Federal Income Tax 2004 - Schedule 9 & Line 349 |
| ba05.mpr: | 0.29000 | 0.0% | Federal Income Tax 2005 - Schedule 9 & Line 349 |
| ba06.mpr: | 0.29000 | 0.0% | Federal Income Tax 2006 - Schedule 9 & Line 349 |
| ba07.mpr: | 0.29000 | 0.0% | Federal Income Tax 2007 - Schedule 9 & Line 349 |
| ba08.mpr: | 0.29000 | 0.0% | Federal Income Tax 2008 - Schedule 9 & Line 349 |
| ba09.mpr: | 0.29000 | 0.0% | Federal Income Tax 2009 - Schedule 9 & Line 349 |
| ba10.mpr: | 0.29000 | 0.0% | Federal Income Tax 2010 - Schedule 9 & Line 349 |
| ba11.mpr: | 0.29000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.29000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.29000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.29000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.29000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.29000 | 0.0% | Copied from ba15.mpr |

CHEATFAM British Columbia Refundable Energy Credit for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the British Columbia Refundable Energy Credit (impheatr) for relief of heating expenses. It is calculated when CHEATFLG is turned on.

See CHEATFLG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 100.00 | -- | B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When CHEATFLG is turned on, persons will receive a Refundable Energy Credit (impheatr) from the British Columbia government for assistance with heating expenses. In order to receive it, a person has to have received a GST credit (imfstc). Qualifying persons who live with a spouse or children receive CHEATFAM and others receive CHEATSNG.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |

CHEATSNG British Columbia Refundable Energy Credit for singles

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the British Columbia Refundable Energy Credit (impheatr) for relief of heating expenses. It is calculated when CHEATFLG is turned on.

See CHEATFLG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 50.00 | -- | B.C. Ministry of Finance and Corporate Relations - Feb 7, 2001 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

CHSTCA B.C. HST Low Income tax credit amount per adult

DESCRIPTION

This parameter is the basic credit amount for adults for the British Columbia HST Low Income Tax Credit, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|-----------------------------|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 230.00 | -- | September Budget Update |
| | | | 2009/10 - 2011/12, Part 2 |
| ba11.mpr: | 230.00 | 0.0% | RC4210 (E) REV.11 - GST/HST |
| | | | Credit |
| ba12.mpr: | 230.00 | 0.0% | Grown from ba11.mpr using |
| | | | NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using |
| | | | NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using |
| | | | NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using |
| | | | NONE=1.0000 |

CHSTCAP B.C. HST Low Income tax credit amount per adult for 1st half of year

DESCRIPTION

This parameter is the basic credit amount for adults for the British Columbia HST Low Income Tax Credit, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 230.00 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba12.mpr: | 230.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the British Columbia HST Low Income Tax Credit, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |


```

ba10.mpr:    230.00      --      September Budget Update
                2009/10 - 2011/12, Part 2
ba11.mpr:    230.00      0.0%    RC4210 (E) REV.11 - GST/HST
                Credit
ba12.mpr:    230.00      0.0%    Grown from ba11.mpr using
                NONE=1.0000
ba13.mpr:    0.00        --      SPSD/M Development Team
ba14.mpr:    0.00        --      Grown from ba13.mpr using
                NONE=1.0000
ba15.mpr:    0.00        --      Grown from ba14.mpr using
                NONE=1.0000
ba16.mpr:    0.00        --      Grown from ba15.mpr using
                NONE=1.0000

```

CHSTCCP B.C. HST Low Income tax credit amount per child for 1st half of year

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the British Columbia HST Low Income Tax Credit, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 230.00 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba12.mpr: | 230.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

CHSTCFLG B.C. HST Low Income Tax Credit activation flag

DESCRIPTION

This parameter is used to control the British Columbia HST Low Income Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not. The value of the credit is saved in imbcstc and added to imptc, refundable provincial tax credits.

The HST Low Income Tax Credit consists of an amount per adult (CHSTCA) plus amounts for dependents under 19 (CHSTCC). The tax credit is reduced by a fraction (CHSTCRR) of family net income exceeding the turndown level (CHSTCTDF for couples and single parents, CHSTCTDS for single individuals).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 1 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba11.mpr: | 1 | -- | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | SPSD/M Development Team |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter is the reduction rate applied to the British Columbia HST Low Income Tax Credit (imbchstc), when CHSTCFLG is set to 1, when adjusted family net income exceeds the turndown level of CHSTCTDS for single individuals or CHSTCTDF for couples and single parents.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---------------------------------------|
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.04000 | -- | September Budget Update |
| | | | 2009/10 - 2011/12, Part 2 |
| ba11.mpr: | 0.04000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.04000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

CHSTCRRP B.C. HST Low Income tax credit reduction rate for 1st half of year

DESCRIPTION

This parameter is the reduction rate applied to the British Columbia HST Low Income Tax Credit (imbchstc), when CHSTCFLG is set to 1, when adjusted family net income exceeds the turndown level of CHSTCTDSP for single individuals or CHSTCTDFP for couples and single parents.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.04000 | -- | September Budget Update |
| | | | 2009/10 - 2011/12, Part 2 |
| ba12.mpr: | 0.04000 | 0.0% | RC4210 (E) REV.11 - GST/HST |
| | | | Credit |
| ba13.mpr: | 0.00000 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

CHSTCTDF B.C. HST Low Income tax credit income turndown level for families

DESCRIPTION

This parameter is the adjusted net income turndown value for couples and single parents, above which the British Columbia HST Low Income Tax Credit (imbchstc) will be reduced by CHSTCRR, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 25000.00 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba11.mpr: | 25000.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 25000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

CHSTCTDFP B.C. HST Low Income tax credit income turndown level for families for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for couples and single parents, above which the British Columbia HST Low Income Tax Credit (imbchstc) will be reduced by CHSTCRR, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |


```

ba09.mpr:    0.00          --    Not in effect
ba10.mpr:    0.00          --    Not in effect
ba11.mpr:    25000.00     --    September Budget Update
                                2009/10 - 2011/12, Part 2
ba12.mpr:    25000.00     0.0%   RC4210 (E) REV.11 - GST/HST
                                Credit
ba13.mpr:    0.00          --    SPSD/M Development Team
ba14.mpr:    0.00          --    Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00          --    Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00          --    Grown from ba15.mpr using
                                NONE=1.0000

```

CHSTCTDS B.C. HST Low Income tax credit income turndown level for single persons

DESCRIPTION

This parameter is the adjusted net income turndown value for single individuals, above which the British Columbia HST Low Income Tax Credit (imbchstc) will be reduced by CHSTCRR, when CHSTCFLG is set to 1.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 20000.00 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba11.mpr: | 20000.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 20000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

CHSTCTDSP B.C. HST Low Income tax credit income turndown level for single persons for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for single individuals, above which the British Columbia HST Low Income Tax Credit (imbchstc) will be reduced by CHSTCRR, when CHSTCFLG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 20000.00 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba12.mpr: | 20000.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

CINTSLFLG B.C. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|---------|-------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form |
| | | BC428 - | 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1BC E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CLITR B.C. Low Income Tax Reduction Credit

DESCRIPTION

This is the maximum amount for the British Columbia low income tax reduction credit. Announced in the 2005 budget, the maximum Low Income Tax Reduction Credit is equal to this amount, and then reduced for net income over CLITRTD at a rate of CLITRRR. The reduction cannot be more than taxes owing. The variable imptr contains the value of the calculated low income tax reduction.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 360.00 | -- | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 368.00 | 2.2% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 375.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 381.00 | 1.6% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 389.00 | 2.1% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 390.00 | 0.3% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 394.00 | 1.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 402.73 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 410.78 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 419.17 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 427.56 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 435.95 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CLITRRR B.C. Low Income Tax Reduction Credit reduction rate

DESCRIPTION

This is the net income reduction rate for the British Columbia low income tax reduction credit. The maximum Low Income Tax Reduction Credit is equal to CLITR, and then reduced by this rate for net income over CLITRTD.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.03600 | -- | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.03600 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.03400 | -5.6% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0.03200 | -5.9% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.03200 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.03200 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.03200 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.03200 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03200 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03200 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03200 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03200 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This is the net income turndown level for the British Columbia low income tax reduction credit. The maximum Low Income Tax Reduction Credit is equal to CLITR, and then reduced for net income over this amount at a rate of CLITRRR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 16000.00 | -- | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 16336.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 16646.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 16946.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 17285.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 17354.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |

| | | | |
|-----------|----------|------|---|
| ba11.mpr: | 17493.00 | 0.8% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 17880.42 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 18238.03 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 18610.54 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 18983.05 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 19355.55 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CLOSEFLAG Close window on completion

DESCRIPTION

The CLOSEFLAG parameter is used to control the behaviour of the windows version of SPSM when a simulation has been completed. If CLOSEFLAG is 1, SPSM will close the display window when the simulation has been completed. If CLOSEFLAG is 0, SPSM will leave its progress reporting window activated on completion, allowing the user to examine the summary statistics. Once the user has examined the summary statistics, he or she can close SPSM using the Close button. This parameter has no effect in the console version of SPSM.

The default value for CLOSEFLAG is 0.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

CLVCMAX Maximum B.C. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the British Columbia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion CLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value CLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2000.00 | -- | Federal Income Tax T1C (BC) TC-1997 |
| ba98.mpr: | 2000.00 | 0.0% | Federal Income Tax T1C (BC) TC-1998 |
| ba99.mpr: | 2000.00 | 0.0% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 2000.00 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 2000.00 | 0.0% | Payroll Deductions Formulas 2009 - T4127 |
| ba10.mpr: | 2000.00 | 0.0% | Payroll Deductions Formulas 2010 - T4127 |
| ba11.mpr: | 2000.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |

```

ba12.mpr:    2000.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    2000.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    2000.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    2000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    2000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

CLVCRT Percent of B.C. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the British Columbia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion CLVCRT of the cost of the funds bought (idlabtsg) up to a maximum value CLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (BC) TC-1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (BC) TC-1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2000 |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2008 - T4127 |
| ba09.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2009 - T4127 |
| ba10.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2010 - T4127 |
| ba11.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

CMAXDX B.C. Maximum Disability deduction/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 4293.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 4362.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 6126.00 | 40.4% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 6230.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 6392.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 6507.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 6644.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 6770.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 6892.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 7030.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 7058.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 7114.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 7271.55 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 7416.98 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 7568.47 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 7719.96 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 7871.45 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CMAXET B.C. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 5000.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2003 |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form BC(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CMEDALL B.C. Medical allowance maximum lower limit

DESCRIPTION

British Columbia allowable medical expenses are calculated as actual expenses (idmedgro) less either CMEDANF percent of net income, or CMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by CPNTCR. It is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1637.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 1663.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 1698.00 | 2.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 1727.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 1772.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 1804.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 1842.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1877.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1911.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1949.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1957.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1972.00 | 0.8% | Derived by SPSD/M team |
| ba12.mpr: | 2015.67 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 2055.98 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 2097.97 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 2139.96 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 2181.95 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CMEDANF B.C. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either CMEDANF percent of net income, or CMEDALL, whichever is less. The British Columbia non-refundable medical expense tax credit is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.03000 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2004 |

| | | | |
|-----------|---------|------|---|
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

CMEDEXFLG B.C. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either CMEDANF percent of net income, or CMEDALL, whichever is less. The British Columbia non-refundable medical expense tax credit is only calculated when CTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CMSP B.C. Medical Services Plan Premium [family size, amount]

DESCRIPTION

This parameter represents the maximum British Columbia Medical Services Plan annual health premium based on family size, before the premium assistance is applied. See CMSPRATE for details on the premium assistance.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Source |
|-----------|------------|--|
| ba97.mpr: | 3 | [Rows] B.C. Ministry of Health Services |
| | 1 432.000 | (336.0000) |
| | 2 768.000 | (96.0000) |
| | 3 864.000 | (96.0000) |
| ba98.mpr: | | [Same] B.C. Ministry of Health Services |
| ba99.mpr: | | [Same] B.C. Ministry of Health Services |
| ba00.mpr: | | [Same] B.C. Ministry of Health Services |
| ba01.mpr: | | [Same] B.C. Ministry of Health Services |
| ba02.mpr: | 3 | [Rows] B.C. Ministry of Health Services |
| | 1 576.000 | (448.0000) |
| | 2 1024.000 | (128.0000) |
| | 3 1152.000 | (128.0000) |
| ba03.mpr: | 3 | [Rows] B.C. Ministry of Health Services |
| | 1 648.000 | (504.0000) |
| | 2 1152.000 | (144.0000) |
| | 3 1296.000 | (144.0000) |
| ba04.mpr: | | [Same] B.C. Ministry of Health Services |
| ba05.mpr: | | [Same] B.C. Ministry of Health Services |
| ba06.mpr: | | [Same] B.C. Ministry of Health - Medical Services Plan |
| ba07.mpr: | | [Same] B.C. Ministry of Health - Medical Services Plan |

```

ba08.mpr:          [Same]   B.C. Ministry of Health -
                  Medical Services Plan
ba09.mpr:          [Same]   B.C. Ministry of Health -
                  Medical Services Plan
ba10.mpr:          3        [Rows]   September Budget Update
                              2009/10 - 2011/12, Part 2
                  1   684.000 (540.0000)
                  2  1224.000 (144.0000)
                  3  1368.000 (144.0000)
ba11.mpr:          3        [Rows]   B.C. Budget 2010 - Budget
                              and Fiscal Plan, Tax Measures
                  1   726.000 (582.0000)
                  2  1308.000 (144.0000)
                  3  1452.000 (144.0000)
ba12.mpr:          3        [Rows]   B.C. Budget 2011 - Budget
                              and Fiscal Plan, Tax Measures
                  1   768.000 (624.0000)
                  2  1392.000 (144.0000)
                  3  1536.000 (144.0000)
ba13.mpr:          [Same]   Grown from ba12.mpr using
                              NONE=1.0000
ba14.mpr:          [Same]   Grown from ba13.mpr using
                              NONE=1.0000
ba15.mpr:          [Same]   Grown from ba14.mpr using
                              NONE=1.0000
ba16.mpr:          [Same]   Grown from ba15.mpr using
                              NONE=1.0000

```

CMSPADED B.C. Medical Services Plan Age 65+ Deduction

DESCRIPTION

This parameter represents the deduction allowed per person aged 65 and over in the family in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3000.00 | -- | B.C. Ministry of Health Services |
| ba98.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba99.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba00.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba01.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba02.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba03.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba04.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba05.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba06.mpr: | 3000.00 | 0.0% | B.C. Medical Services Plan Application 06/09/26 |
| ba07.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba08.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba09.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba10.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba11.mpr: | 3000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    3000.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    3000.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    3000.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    3000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    3000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

CMSPCED B.C. Medical Services Plan Child Deduction

DESCRIPTION

This parameter represents the deduction allowed per child in the family in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------------------|
| ba97.mpr: | 3000.00 | -- | B.C. Ministry of Health Services |
| ba98.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba99.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba00.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba02.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba03.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba04.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba05.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba06.mpr: | 3000.00 | 0.0% | B.C. Medical Services Plan Application 06/09/26 |
| ba07.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba08.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba09.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba10.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba11.mpr: | 3000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 3000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CMSPDDED B.C. Medical Services Plan Disability Deduction

DESCRIPTION

This parameter represents the deduction allowed per disabled person in the family in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3000.00 | -- | B.C. Ministry of Health Services |
| ba98.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba99.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba00.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba01.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba02.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba03.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba04.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba05.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba06.mpr: | 3000.00 | 0.0% | B.C. Medical Services Plan Application 06/09/26 |
| ba07.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba08.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba09.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba10.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba11.mpr: | 3000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    3000.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    3000.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    3000.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    3000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    3000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

CMSPFLAG B.C. Medical Services Plan activation flag

DESCRIPTION

When this flag is turned on, the British Columbia Medical Services Plan Premiums are calculated. See CMSP for more details regarding this provincial health premium program.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|-------------------------------------|
| ba97.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba98.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba99.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba00.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba01.mpr: | 1 | -- | B.C. Ministry of Health Services |

| | | | |
|-----------|---|----|-------------------------------------|
| ba02.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba03.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba04.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba05.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba06.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba07.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba08.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba09.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba10.mpr: | 1 | -- | B.C. Ministry of Health Services |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CMSPINCFLAG B.C. Medical Services Plan flag to give to highest earner

DESCRIPTION

When this flag is turned on, the British Columbia Medical Services Plan premium for the family is given to the spouse with the highest income. When it is off, the older spouse gets assigned the premium.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Option |
| ba98.mpr: | 1 | -- | Option |
| ba99.mpr: | 1 | -- | Option |
| ba00.mpr: | 1 | -- | Option |
| ba01.mpr: | 1 | -- | Option |
| ba02.mpr: | 1 | -- | Option |
| ba03.mpr: | 1 | -- | Option |
| ba04.mpr: | 1 | -- | Option |
| ba05.mpr: | 1 | -- | Option |
| ba06.mpr: | 1 | -- | Option |
| ba07.mpr: | 1 | -- | Option |
| ba08.mpr: | 1 | -- | Option |
| ba09.mpr: | 1 | -- | Option |
| ba10.mpr: | 1 | -- | Option |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CMSPRATE B.C. Medical Services Plan Subsidy Rate [income, rate]

DESCRIPTION

This parameter represents the income threshold amounts and premium subsidy rates for the British Columbia Medical Services Plan premium assistance. The value of the health premium, may be reduced based on the previous year's net income less any deductions allowed (CMSPSDED, CMSPCDED, CMSPADED and CMSPDDED). The calculated premium is equal to the maximum annual premium (CMSP) times (1.0 – corresponding subsidy rate). Where income exceeds the last income threshold, no premium subsidy is granted. The value of the premium is held in imphp.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 6 | [Rows] B.C. Ministry of Health Services |
| 0 | 1.000 | (-0.0000) |
| 11000 | 0.800 | (-0.0001) |
| 13000 | 0.600 | (-0.0001) |
| 15000 | 0.400 | (-0.0001) |
| 17000 | 0.200 | (-0.0001) |
| 19000 | 0.000 | (-0.0001) |
| ba98.mpr: | 6 | [Rows] B.C. Ministry of Health Services |
| 0 | 1.000 | (-0.0000) |
| 11500 | 0.800 | (-0.0001) |
| 13500 | 0.600 | (-0.0001) |
| 15500 | 0.400 | (-0.0001) |
| 17500 | 0.200 | (-0.0001) |
| 19500 | 0.000 | (-0.0001) |
| ba99.mpr: | 6 | [Rows] B.C. Ministry of Health Services |
| 0 | 1.000 | (-0.0000) |
| 12000 | 0.800 | (-0.0001) |
| 14000 | 0.600 | (-0.0001) |
| 16000 | 0.400 | (-0.0001) |
| 18000 | 0.200 | (-0.0001) |
| 20000 | 0.000 | (-0.0001) |
| ba00.mpr: | | [Same] B.C. Ministry of Health Services |
| ba01.mpr: | | [Same] B.C. Ministry of Health Services |
| ba02.mpr: | 6 | [Rows] B.C. Ministry of Health Services |
| 0 | 1.000 | (-0.0000) |

| | | | | |
|-----------|-------|-----------|---------------------------|--|
| 14666 | 0.800 | (-0.0001) | | |
| 16666 | 0.600 | (-0.0001) | | |
| 18666 | 0.400 | (-0.0001) | | |
| 20666 | 0.200 | (-0.0001) | | |
| 22666 | 0.000 | (-0.0001) | | |
| ba03.mpr: | 6 | [Rows] | B.C. Ministry of Health | |
| | | | Services | |
| 0 | 1.000 | (-0.0000) | | |
| 16000 | 0.800 | (-0.0001) | | |
| 18000 | 0.600 | (-0.0001) | | |
| 20000 | 0.400 | (-0.0001) | | |
| 22000 | 0.200 | (-0.0001) | | |
| 24000 | 0.000 | (-0.0001) | | |
| ba04.mpr: | | [Same] | B.C. Ministry of Health | |
| | | | Services | |
| ba05.mpr: | 6 | [Rows] | B.C. Budget 2005, average | |
| | | | per year | |
| 0 | 1.000 | (-0.0000) | | |
| 18000 | 0.800 | (-0.0001) | | |
| 20000 | 0.600 | (-0.0001) | | |
| 22000 | 0.400 | (-0.0001) | | |
| 24000 | 0.200 | (-0.0001) | | |
| 26000 | 0.000 | (-0.0001) | | |
| ba06.mpr: | 6 | [Rows] | B.C. Ministry of Health - | |
| | | | Medical Services Plan | |
| 0 | 1.000 | (-0.0000) | | |
| 20000 | 0.800 | (-0.0001) | | |
| 22000 | 0.600 | (-0.0001) | | |
| 24000 | 0.400 | (-0.0001) | | |
| 26000 | 0.200 | (-0.0001) | | |
| 28000 | 0.000 | (-0.0001) | | |
| ba07.mpr: | | [Same] | B.C. Ministry of Health - | |
| | | | Medical Services Plan | |
| ba08.mpr: | | [Same] | B.C. Ministry of Health - | |
| | | | Medical Services Plan | |
| ba09.mpr: | | [Same] | B.C. Ministry of Health - | |
| | | | Medical Services Plan | |
| ba10.mpr: | 6 | [Rows] | September Budget Update | |
| | | | 2009/10 - 2011/12, Part 2 | |
| 0 | 1.000 | (-0.0000) | | |
| 22000 | 0.800 | (-0.0001) | | |
| 24000 | 0.600 | (-0.0001) | | |
| 26000 | 0.400 | (-0.0001) | | |
| 28000 | 0.200 | (-0.0001) | | |
| 30000 | 0.000 | (-0.0001) | | |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using | |
| | | | NONE=1.0000 | |

```

ba12.mpr:      [Same]   Grown from ba11.mpr using
                NONE=1.0000
ba13.mpr:      [Same]   Grown from ba12.mpr using
                NONE=1.0000
ba14.mpr:      [Same]   Grown from ba13.mpr using
                NONE=1.0000
ba15.mpr:      [Same]   Grown from ba14.mpr using
                NONE=1.0000
ba16.mpr:      [Same]   Grown from ba15.mpr using
                NONE=1.0000

```

CMSPSDED B.C. Medical Services Plan Spouse Deduction

DESCRIPTION

This parameter represents the deduction allowed for a spouse in the calculation of adjusted net income used in the calculation of the British Columbia Medical Services Plan premium assistance. See CMSPRATE for details on the premium subsidy.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|-------------------------------------|
| ba97.mpr: | 3000.00 | -- | B.C. Ministry of Health Services |
| ba98.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba99.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba00.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba02.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba03.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba04.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba05.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health Services |
| ba06.mpr: | 3000.00 | 0.0% | B.C. Medical Services Plan Application 06/09/26 |
| ba07.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba08.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba09.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba10.mpr: | 3000.00 | 0.0% | B.C. Ministry of Health - Medical Services Plan |
| ba11.mpr: | 3000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 3000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CMXM B.C. married amount

DESCRIPTION

This parameter represents the married tax credit when British Columbia tax is calculated as a tax on taxable income. It is only used when CTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 6850.00 | 11.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 6994.00 | 2.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 7113.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 7298.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 7429.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 7585.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 7729.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 7868.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 8026.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 9653.00 | 20.3% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 9730.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 9945.49 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 10144.40 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |

```

ba14.mpr:    10351.60      2.0%   Grown from ba13.mpr using
              CPIBC=1.020425
ba15.mpr:    10558.80      2.0%   Grown from ba14.mpr using
              CPIBC=1.020016
ba16.mpr:    10766.00      2.0%   Grown from ba15.mpr using
              CPIBC=1.019623

```

CMXMT B.C. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 685.00 | 11.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 699.00 | 2.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 711.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 730.00 | 2.7% | Federal Income Tax Form BC428 - 2004 |

| | | | |
|-----------|---------|-------|---|
| ba05.mpr: | 743.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 759.00 | 2.2% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 773.00 | 1.8% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 787.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 803.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 965.00 | 20.2% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 973.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 994.55 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 1014.44 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 1035.16 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 1055.88 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 1076.60 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

CODISTC B.C. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 2424.00 | 1.6% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 3574.00 | 47.4% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 3635.00 | 1.7% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 3730.00 | 2.6% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 3797.00 | 1.8% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 3876.00 | 2.1% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 3949.00 | 1.9% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 4021.00 | 1.8% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 4101.00 | 2.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 4118.00 | 0.4% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 4151.00 | 0.8% | Form TD1BC E (11) |
| ba12.mpr: | 4242.93 | 2.2% | Grown from ba11.mpr using CPIBC=1.022147 |
| ba13.mpr: | 4327.79 | 2.0% | Grown from ba12.mpr using CPIBC=1.020000 |
| ba14.mpr: | 4416.19 | 2.0% | Grown from ba13.mpr using CPIBC=1.020425 |
| ba15.mpr: | 4504.58 | 2.0% | Grown from ba14.mpr using CPIBC=1.020016 |
| ba16.mpr: | 4592.97 | 2.0% | Grown from ba15.mpr using CPIBC=1.019623 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.08400 | -- | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.07300 | -13.1% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0.06050 | -17.1% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0.06050 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0.05700 | -5.8% | Federal Income Tax Form BC428 - 2007 |

| | | | |
|-----------|---------|--------|---|
| ba08.mpr: | 0.05060 | -11.2% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0.05060 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0.05060 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0.05060 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.05060 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05060 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05060 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05060 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05060 | 0.0% | Copied from ba15.mpr |

CPP60T64 CPP/QPP Contributions Take up (60 - 64) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals in the 60 to 64 age range who have received some CPP income (idicqp) as well as earned income (idiemp, idise). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Greenbook data were used to determine the proportions.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------------------|
| ba97.mpr: | 4 | [Rows] Greenbook 2007 Tabulation |
| | 0 | 0.313 (0.0000) |
| | 10000 | 0.410 (0.0000) |
| | 20000 | 0.527 (0.0000) |

| | | | |
|-----------|--------|----------------------|------------|
| 30000 | 0.580 | (0.0000) | |
| ba98.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba99.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba00.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba01.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba02.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba03.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba04.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba05.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba06.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba07.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba08.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba09.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba10.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba11.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba12.mpr: | [Same] | Greenbook 2007 | Tabulation |
| ba13.mpr: | [Same] | Copied from ba12.mpr | |
| ba14.mpr: | [Same] | Copied from ba13.mpr | |
| ba15.mpr: | [Same] | Copied from ba14.mpr | |
| ba16.mpr: | [Same] | Copied from ba15.mpr | |

CPPGT64 CPP/QPP Contributions Take up (over 64) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals over the age of 64 who have received some CPP income (idicqp) as well as earned income (idiemp,idise). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Greenbook data were used to determine the proportions.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------------------|
| ba97.mpr: | 4 | [Rows] Greenbook 2007 Tabulation |
| 0 | 0.209 | (0.0000) |
| 10000 | 0.209 | (-0.0000) |
| 20000 | 0.161 | (0.0000) |
| 30000 | 0.184 | (0.0000) |
| ba98.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba99.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba00.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba01.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba02.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba03.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba04.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba05.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba06.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba07.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba08.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba09.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba10.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba11.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba12.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

CPPLT60 CPP/QPP Contributions Take up (under 60) by earnings with CPP income

DESCRIPTION

This is a take-up rate for contributions to CPP/QPP for individuals under the age of 60 who have received some CPP income (idicqp) as well as earned income (idiemp, idise). The take up is based on employment income and represent the proportion who should still contribute to CPP/QPP based on their earnings. Special tabulations using the Greenbook data were used to determine the proportions.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------------------|
| ba97.mpr: | 4 | [Rows] Greenbook 2007 Tabulation |
| 0 | 0.692 | (0.0000) |
| 10000 | 0.702 | (0.0000) |
| 20000 | 0.812 | (0.0000) |
| 30000 | 0.919 | (0.0000) |
| ba98.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba99.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba00.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba01.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba02.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba03.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba04.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba05.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba06.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba07.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba08.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba09.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba10.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba11.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba12.mpr: | | [Same] Greenbook 2007 Tabulation |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

CPPSEDEDFLG CPP/QPP contribution deduction for self-employed earnings flag

DESCRIPTION

When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person's contributions to the CPP/QPP in regards to their self employment earnings are treated as a deduction (imcppse) and is added to imdedft. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax 2001 - Schedule 8 & Line 222 |
| ba02.mpr: | 1 | -- | Federal Income Tax 2002 - Schedule 8 & Line 222 |
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Schedule 8 & Line 222 |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Schedule 8 & Line 222 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Schedule 8 & Line 222 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Schedule 8 & Line 222 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Schedule 8 & Line 222 |

| | | | |
|-----------|---|----|--|
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Schedule 8 & Line 222 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Schedule 8 & Line 222 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Schedule 8 & Line 222 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CPPSEDFRC CPP/QPP contribution deduction fraction for self-employed earnings

DESCRIPTION

When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person's contributions to the CPP/QPP in regards to their self employment earnings are treated as a deduction (imcppse) and is added to imdedft. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.50 | -- | Federal Income Tax 2001 - Schedule 8 & Line 222 |

| | | | |
|-----------|------|------|--|
| ba02.mpr: | 0.50 | 0.0% | Federal Income Tax 2002 - Schedule 8 & Line 222 |
| ba03.mpr: | 0.50 | 0.0% | Federal Income Tax 2003 - Schedule 8 & Line 222 |
| ba04.mpr: | 0.50 | 0.0% | Federal Income Tax 2004 - Schedule 8 & Line 222 |
| ba05.mpr: | 0.50 | 0.0% | Federal Income Tax 2005 - Schedule 8 & Line 222 |
| ba06.mpr: | 0.50 | 0.0% | Federal Income Tax 2006 - Schedule 8 & Line 222 |
| ba07.mpr: | 0.50 | 0.0% | Federal Income Tax 2007 - Schedule 8 & Line 222 |
| ba08.mpr: | 0.50 | 0.0% | Federal Income Tax 2008 - Schedule 8 & Line 222 |
| ba09.mpr: | 0.50 | 0.0% | Federal Income Tax 2009 - Schedule 8 & Line 222 |
| ba10.mpr: | 0.50 | 0.0% | Federal Income Tax 2010 - Schedule 8 & Line 222 |
| ba11.mpr: | 0.50 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50 | 0.0% | Copied from ba15.mpr |

CPPXM CPP/QPP exemptible earnings

DESCRIPTION

The CPP/QPP yearly basic exemption used to calculate yearly maximum contributory earnings. The exemption is applied to idiemp to calculate contributions on earnings from employment and idise on earnings from self-employment.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| txinet | Compute net income |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 3500.00 | -- | Federal Income Tax 1997 - Line 309 |
| ba98.mpr: | 3500.00 | 0.0% | Federal Income Tax 1998 - Line 309 |
| ba99.mpr: | 3500.00 | 0.0% | Federal Income Tax 1999 - Line 310 |
| ba00.mpr: | 3500.00 | 0.0% | Federal Income Tax 2000 - Line 310 |
| ba01.mpr: | 3500.00 | 0.0% | Federal Income Tax 2001 - Schedule 8 |
| ba02.mpr: | 3500.00 | 0.0% | Federal Income Tax 2002 - Schedule 8 |
| ba03.mpr: | 3500.00 | 0.0% | Federal Income Tax 2003 - Schedule 8 |
| ba04.mpr: | 3500.00 | 0.0% | Federal Income Tax 2004 - Schedule 8 |
| ba05.mpr: | 3500.00 | 0.0% | Federal Income Tax 2005 - Schedule 8 |
| ba06.mpr: | 3500.00 | 0.0% | Federal Income Tax 2006 - Schedule 8 |
| ba07.mpr: | 3500.00 | 0.0% | Federal Income Tax 2007 - Schedule 8 |
| ba08.mpr: | 3500.00 | 0.0% | Federal Income Tax 2008 - Schedule 8 |
| ba09.mpr: | 3500.00 | 0.0% | CRA News Release 2008/11/03 |
| ba10.mpr: | 3500.00 | 0.0% | CRA News Release 2009/11/03 |
| ba11.mpr: | 3500.00 | 0.0% | CRA News Release 2010/11/01 |
| ba12.mpr: | 3500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CPRDESCE English description of SPSM run [string]

DESCRIPTION

This control parameter can be used to provide an English description to a specific SPSM run. The French description can be found in the parameter CPRDESCF.

CPRDESCF French description of SPSM run [string]

DESCRIPTION

This control parameter can be used to provide a French description to a specific SPSM run. The English description can be found in the parameter CPRDESCE.

CPRSFIL Starting Control parameter file [string]

DESCRIPTION

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

CPRVER SPSD/M Release Version [string]

DESCRIPTION

This parameter contains the SPSD/M release version number of the model control parameter file (.cpr). Every SPSD/M version shipped has a version number and a complete set of parameter files necessary to run the model. If a user has multiple versions of the SPSM installed this parameter will help to identify which Version of the model the original parameter file was shipped with. This parameter cannot be edited within the SPSM.

DESCRIPTION

This parameter is the maximum Allowable British Columbia Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (BC) 1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2007 |

| | | | |
|-----------|--------|------|--|
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CPTCREF British Columbia political tax credit refundable flag

DESCRIPTION

When this flag parameter is set to 1, the British Columbia political contribution tax credit is a refundable credit. When set to 0, the credit is non-refundable and is used to reduce taxes owing.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| memo1 | Compute memo items for reporting |
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 1 | -- Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 1 | -- Federal Income Tax T1C (BC) 1999 |
| ba00.mpr: | 0 | -- Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0 | -- Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 0 | -- Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 0 | -- Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 0 | -- Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 0 | -- Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 0 | -- Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 0 | -- Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 0 | -- Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 0 | -- Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 0 | -- Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Source |
|------------|-------|--|
| ba97.mpr : | 3 | [Rows] Federal Income Tax T1C (BC) 1997 |
| | 0 | 0.750 |
| | 100 | (75) 0.500 |
| | 550 | (300) 0.333 |
| ba98.mpr : | | [Same] Federal Income Tax T1C (BC) 1998 |
| ba99.mpr : | | [Same] Federal Income Tax T1C (BC) 1999 |
| ba00.mpr : | | [Same] Federal Income Tax Form BC428 - 2000 |
| ba01.mpr : | | [Same] Federal Income Tax Form BC428 - 2001 |
| ba02.mpr : | | [Same] Federal Income Tax Form BC428 - 2002 |
| ba03.mpr : | | [Same] Federal Income Tax Form BC428 - 2003 |

| | |
|-----------|---|
| ba04.mpr: | [Same] Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | [Same] Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | [Same] Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | [Same] Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | [Same] Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | [Same] Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | [Same] Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | [Same] Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | [Same] Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | [Same] Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | [Same] Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | [Same] Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | [Same] Grown from ba15.mpr using NONE=1.0000 |

CPTF British Columbia provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------|
| ba97.mpr: | 0.51000 | -- | Federal Income Tax T1C (BC) |
| | | | TC-1997 |
| ba98.mpr: | 0.50500 | -1.0% | Federal Income Tax T1C (BC) |
| | | | TC-1998 |
| ba99.mpr: | 0.49500 | -2.0% | Federal Income Tax T1C (BC) |
| | | | TC-1999 |
| ba00.mpr: | 0.00000 | -- | Not in effect - Budget 00 |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

CPTX B.C. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Source |
|-----------|-------------|--|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0 | 0.0000 | 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | 3 | [Rows] Federal Income Tax Form BC428 - 2000 |
| 0 | 0.0000 | 0.084000 |
| 30004 | (2520.3360) | 0.124000 |
| 60009 | (6240.9560) | 0.143500 |
| ba01.mpr: | 5 | [Rows] Federal Income Tax Form BC428 - 2001 |
| 0 | 0.0000 | 0.073000 |
| 30484 | (2225.3320) | 0.105000 |
| 60969 | (5426.2570) | 0.137000 |
| 70000 | (6663.5040) | 0.157000 |
| 85000 | (9018.5040) | 0.167000 |
| ba02.mpr: | 5 | [Rows] Federal Income Tax Form BC428 - 2002 |
| 0 | 0.0000 | 0.060500 |
| 31124 | (1883.0020) | 0.091500 |
| 62249 | (4730.9395) | 0.117000 |
| 71470 | (5809.7965) | 0.137000 |
| 86785 | (7907.9515) | 0.147000 |
| ba03.mpr: | 5 | [Rows] Federal Income Tax Form BC428 - 2003 |
| 0 | 0.0000 | 0.060500 |
| 31653 | (1915.0065) | 0.091500 |
| 63308 | (4811.4390) | 0.117000 |
| 72685 | (5908.5480) | 0.137000 |
| 88260 | (8042.3230) | 0.147000 |

| | | | |
|-----------|-------|-------------|-------------------------|
| ba04.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2004 |
| | 0 | 0.0000 | 0.060500 |
| | 32476 | (1964.7980) | 0.091500 |
| | 64954 | (4936.5350) | 0.117000 |
| | 74575 | (6062.1920) | 0.137000 |
| | 90555 | (8251.4520) | 0.147000 |
| ba05.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2005 |
| | 0 | 0.0000 | 0.060500 |
| | 33061 | (2000.1905) | 0.091500 |
| | 66123 | (5025.3635) | 0.117000 |
| | 75917 | (6171.2615) | 0.137000 |
| | 92185 | (8399.9775) | 0.147000 |
| ba06.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2006 |
| | 0 | 0.0000 | 0.060500 |
| | 33755 | (2042.1775) | 0.091500 |
| | 67511 | (5130.8515) | 0.117000 |
| | 77511 | (6300.8515) | 0.137000 |
| | 94121 | (8576.4215) | 0.147000 |
| ba07.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2007 |
| | 0 | 0.0000 | 0.057000 |
| | 34397 | (1960.6290) | 0.086500 |
| | 68794 | (4935.9695) | 0.111000 |
| | 78984 | (6067.0595) | 0.130000 |
| | 95909 | (8267.3095) | 0.147000 |
| ba08.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2008 |
| | 0 | 0.0000 | 0.050600 |
| | 35016 | (1771.8096) | 0.077000 |
| | 70033 | (4468.1186) | 0.105000 |
| | 80406 | (5557.2836) | 0.122900 |
| | 97636 | (7674.8506) | 0.147000 |
| ba09.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2009 |
| | 0 | 0.0000 | 0.050600 |
| | 35716 | (1807.2296) | 0.077000 |
| | 71433 | (4557.4386) | 0.105000 |
| | 82014 | (5668.4436) | 0.122900 |
| | 99588 | (7828.2882) | 0.147000 |
| ba10.mpr: | 5 | [Rows] | Federal Income Tax Form |
| | | | BC428 - 2010 |
| | 0 | 0.0000 | 0.050600 |
| | 35859 | (1814.4654) | 0.077000 |
| | 71719 | (4575.6854) | 0.105000 |

| | | | |
|-----------|--------|-------------|--|
| | 82342 | (5691.1004) | 0.122900 |
| | 99987 | (7859.6709) | 0.147000 |
| ba11.mpr: | 5 | | [Rows] Payroll Deductions Formulas 2011 - T4127 |
| | 0 | 0.0000 | 0.050600 |
| | 36146 | (1828.9876) | 0.077000 |
| | 72293 | (4612.3066) | 0.105000 |
| | 83001 | (5736.6466) | 0.122900 |
| | 100787 | (7922.5460) | 0.147000 |
| ba12.mpr: | 5 | | [Rows] Grown from ba11.mpr using CPIBC=1.022147 |
| | 0 | 0.0000 | 0.050600 |
| | 36947 | (1869.5182) | 0.077000 |
| | 73894 | (4714.4372) | 0.105000 |
| | 84839 | (5863.6622) | 0.122900 |
| | 103019 | (8097.9842) | 0.147000 |
| ba13.mpr: | 5 | | [Rows] Grown from ba12.mpr using CPIBC=1.020000 |
| | 0 | 0.0000 | 0.050600 |
| | 37686 | (1906.9116) | 0.077000 |
| | 75372 | (4808.7336) | 0.105000 |
| | 86536 | (5980.9536) | 0.122900 |
| | 105079 | (8259.8883) | 0.147000 |
| ba14.mpr: | 5 | | [Rows] Grown from ba13.mpr using CPIBC=1.020425 |
| | 0 | 0.0000 | 0.050600 |
| | 38456 | (1945.8736) | 0.077000 |
| | 76911 | (4906.9086) | 0.105000 |
| | 88303 | (6103.0686) | 0.122900 |
| | 107225 | (8428.5824) | 0.147000 |
| ba15.mpr: | 5 | | [Rows] Grown from ba14.mpr using CPIBC=1.020016 |
| | 0 | 0.0000 | 0.050600 |
| | 39226 | (1984.8356) | 0.077000 |
| | 78450 | (5005.0836) | 0.105000 |
| | 90070 | (6225.1836) | 0.122900 |
| | 109371 | (8597.2765) | 0.147000 |
| ba16.mpr: | 5 | | [Rows] Grown from ba15.mpr using CPIBC=1.019623 |
| | 0 | 0.0000 | 0.050600 |
| | 39996 | (2023.7976) | 0.077000 |
| | 79989 | (5103.2586) | 0.105000 |
| | 91837 | (6347.2986) | 0.122900 |
| | 111517 | (8765.9706) | 0.147000 |

CREATEPARMFILES Force writing of parameter files

DESCRIPTION

When the CREATEPARMFILES parameter is turned on, the following files are always created when a simulation is run: the database adjustment parameter file (*.apr), the variant tax/transfer parameter file (*.mpr), and a base tax/transfer parameter file (*_B.mpr). These files will be created even if the parameters were not modified. If it is turned off, the database adjustment parameter file and the variant tax/transfer parameter file are only created when parameter values are changed. In Visual SPSM, this parameter will not be available as it will always be turned on.

CSCI British Columbia surtax first cut-in level

DESCRIPTION

This is the first level of provincial tax payable above which a surtax at the rate of CSF applies.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchlm).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------|---------|--------|--|
| ba97.mpr : | 5300.00 | -- | Federal Income Tax T1C (BC) TC-1997 |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 5300.00 | 0.0% | Federal Income Tax T1C (BC) TC-1998 |
| ba99.mpr: | 5300.00 | 0.0% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 5300.00 | 0.0% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (BC budget 2000 - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

CSCI2 British Columbia surtax second cut-in level

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of CSF2 applies.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 8745.00 | -- | Federal Income Tax T1C (BC) TC-1997 |
| ba98.mpr: | 8660.00 | -1.0% | Federal Income Tax T1C (BC) TC-1998 |
| ba99.mpr: | 8660.00 | 0.0% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 8660.00 | 0.0% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (BC budget 2000 - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

In British Columbia, high income provincial surtax (part of impsur) is calculated as CSF percent of provincial taxes above the level CSCI less an allowance of CSDC dollars for each dependant child.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 50.00 | -- | Federal Income Tax T1C (BC) TC-1997 |
| ba98.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (BC) TC-1998 |
| ba99.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 50.00 | 0.0% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (BC budget 2000 - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |

```

ba11.mpr:    0.00          --      Grown from ba10.mpr using
              NONE=1.0000
ba12.mpr:    0.00          --      Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

CSF British Columbia surtax first level rate

DESCRIPTION

This is the surtax rate payable on provincial tax payable above the level CSCI.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.30000 | -- | Federal Income Tax T1C (BC) TC-1997 |
| ba98.mpr: | 0.30000 | 0.0% | Federal Income Tax T1C (BC) TC-1998 |

| | | | |
|-----------|---------|------|---|
| ba99.mpr: | 0.30000 | 0.0% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 0.30000 | 0.0% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (BC budget 2000 - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

CSF2 British Columbia surtax second level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax (imtxp) exceeding CSCI2 to calculate the BC surtax. Thus the total rate of surtax above the second tier cut-in CSCI2 would be the sum of this parameter and CSF.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.24500 | -- | Federal Income Tax T1C (BC) TC-1997 |
| ba98.mpr: | 0.26000 | 6.1% | Federal Income Tax T1C (BC) TC-1998 |
| ba99.mpr: | 0.19000 | -26.9% | Federal Income Tax T1C (BC) TC-1999 |
| ba00.mpr: | 0.15000 | -21.1% | Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (BC budget 2000 - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

CSTC British Columbia stc amount

DESCRIPTION

This is the individual maximum entitlement under the BC sales tax credit which is claimed with respect to the head and spouse, if applicable, within a nuclear family.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 50.00 | -- | Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (BC) 1999 |
| ba00.mpr: | 50.00 | 0.0% | Federal Income Tax Form BC479 - 2000 |
| ba01.mpr: | 50.00 | 0.0% | Federal Income Tax Form BC479 - 2001 |
| ba02.mpr: | 75.00 | 50.0% | Federal Income Tax Form BC479 - 2002 |
| ba03.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2003 |
| ba04.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2004 |
| ba05.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2005 |
| ba06.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2006 |
| ba07.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2007 |
| ba08.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2008 |
| ba09.mpr: | 75.00 | 0.0% | Federal Income Tax Form BC479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    75.00      --      SPSD/M Development Team
ba14.mpr:    75.00      0.0%   Grown from ba13.mpr using
           NONE=1.0000
ba15.mpr:    75.00      0.0%   Grown from ba14.mpr using
           NONE=1.0000
ba16.mpr:    75.00      0.0%   Grown from ba15.mpr using
           NONE=1.0000

```

CSTCFLAG British Columbia sales tax credit flag

DESCRIPTION

When this parameter has a value of 1 the British Columbia sales tax credit will be calculated. With a value of 0 it will not. The value of the credit is saved in imcstc and added to imptc, refundable provincial tax credits.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 1 | -- | Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 1 | -- | Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2002 |

| | | | |
|-----------|---|----|--|
| ba03.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form BC479 - 2009 |
| ba10.mpr: | 0 | -- | September Budget Update 2009/10 - 2011/12, Part 2 |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | SPSD/M Development Team |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CSTCKID British Columbia stc amount for children

DESCRIPTION

This is the maximum entitlement under the BC sales tax credit which is claimed for each dependent child within a nuclear family.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

CSTCR British Columbia stc reduction rate

DESCRIPTION

This is the rate used to calculate the reduction of the British Columbia Sales Tax Credit. It is applied to family income above a calculated threshold (called the base amount) to determine a dollar amount to subtract from the family's sales tax credit entitlement.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.02 | -- | Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 0.02 | 0.0% | Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 0.02 | 0.0% | Federal Income Tax T1C (BC) 1999 |
| ba00.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2000 |
| ba01.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2001 |
| ba02.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2002 |
| ba03.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2003 |
| ba04.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2004 |
| ba05.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2005 |
| ba06.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2006 |
| ba07.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2007 |
| ba08.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2008 |
| ba09.mpr: | 0.02 | 0.0% | Federal Income Tax Form BC479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.02 | -- | SPSD/M Development Team |
| ba14.mpr: | 0.02 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|------|------|----------------------|
| ba15.mpr: | 0.02 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02 | 0.0% | Copied from ba15.mpr |

CSTHINC British Columbia family head income threshold (stc)

DESCRIPTION

This is the base amount for the head for determining the British Columbia sales tax credit. Base amounts for the head (CSTHINC), spouse (CSTSINC) and children (CSTKINC) are added up to give a family base amount below which BC sales tax credits are not reduced.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 15000.00 | -- | Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 15000.00 | 0.0% | Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 15000.00 | 0.0% | Federal Income Tax T1C (BC) 1999 |
| ba00.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2000 |
| ba01.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2001 |
| ba02.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2002 |
| ba03.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2003 |
| ba04.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2004 |

| | | | |
|-----------|----------|------|--|
| ba05.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2005 |
| ba06.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2006 |
| ba07.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2007 |
| ba08.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2008 |
| ba09.mpr: | 15000.00 | 0.0% | Federal Income Tax Form BC479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 15000.00 | -- | SPSD/M Development Team |
| ba14.mpr: | 15000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 15000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 15000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CSTKINC British Columbia kid income threshold top-up (stc)

DESCRIPTION

This is base amount per child for the British Columbia sales tax credit. Base amounts for the head (CSTHINC), spouse (CSTSINC) and children are added up to give a family base amount below which BC sales tax credits are not reduced.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

CSTSINC British Columbia spousal income threshold top-up (stc)

DESCRIPTION

This is the base amount for the spouse for determining the British Columbia sales tax credit. Base amounts for the head (CSTHINC), spouse (CSTSINC) and children (CSTKINC) are added up to give a family base amount below which BC sales tax credits are not reduced.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 3000.00 | -- | Federal Income Tax T1C (BC) 1997 |
| ba98.mpr: | 3000.00 | 0.0% | Federal Income Tax T1C (BC) 1998 |
| ba99.mpr: | 3000.00 | 0.0% | Federal Income Tax T1C (BC) 1999 |
| ba00.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2000 |
| ba01.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2001 |
| ba02.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2002 |
| ba03.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2003 |
| ba04.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2004 |
| ba05.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2005 |
| ba06.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2006 |
| ba07.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2007 |
| ba08.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2008 |
| ba09.mpr: | 3000.00 | 0.0% | Federal Income Tax Form BC479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    3000.00      --      SPSD/M Development Team
ba14.mpr:    3000.00      0.0%   Grown from ba13.mpr using
           NONE=1.0000
ba15.mpr:    3000.00      0.0%   Grown from ba14.mpr using
           NONE=1.0000
ba16.mpr:    3000.00      0.0%   Grown from ba15.mpr using
           NONE=1.0000

```

CSUPCR British Columbia supplemental tax credit

DESCRIPTION

This parameter represents the value of the British Columbia supplemental tax credit used in 2000 only. All filers with a basic personal amount are given this amount as part of the non-refundable tax credits. Those filers with a married or equivalent to married tax credit amount are also granted this amount in 2000.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 25.20 | -- | Federal Income Tax Form BC479 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |


```

ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

CTCAMTPC Child Tax Credit amount per child

DESCRIPTION

This parameter contains the amount for the Federal non-refundable Child Tax Credit that will be granted to a parent for each child under age 18. The credit was introduced in 2007. This amount is multiplied by the non-refundable tax credit rate (FNTCR) and saved in the variable imchdtxc. The value of the credit is transferable between parents.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 2000.00 | -- | Federal Income Tax 2007 - Line 367 |
| ba08.mpr: | 2038.00 | 1.9% | Federal Income Tax 2008 - Line 367 |
| ba09.mpr: | 2089.00 | 2.5% | Federal Income Tax 2009 - Line 367 |
| ba10.mpr: | 2101.00 | 0.6% | Federal Income Tax 2010 - Line 367 |
| ba11.mpr: | 2131.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 2178.87 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 2221.42 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 2265.74 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 2311.83 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 2357.93 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CTCAPTOBFLG Flag to cap tobacco expenditures

DESCRIPTION

When this flag is turned on, tobacco expenditures (including taxes) larger than the maximum amount of tobacco expenditures allowed (CTTOBMAX) are capped and other expenditures are adjusted accordingly.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | User option |
| ba98.mpr: | 1 | -- | User option |
| ba99.mpr: | 1 | -- | User option |
| ba00.mpr: | 1 | -- | User option |
| ba01.mpr: | 1 | -- | User option |
| ba02.mpr: | 1 | -- | User option |
| ba03.mpr: | 1 | -- | User option |
| ba04.mpr: | 1 | -- | User option |
| ba05.mpr: | 1 | -- | User option |
| ba06.mpr: | 1 | -- | User option |
| ba07.mpr: | 1 | -- | User option |
| ba08.mpr: | 1 | -- | User option |
| ba09.mpr: | 1 | -- | User option |
| ba10.mpr: | 1 | -- | User option |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CTCFALC SHS reporting error adjustment: Alcohol [prov]

DESCRIPTION

The sum of the alcohol expenditures on the SPSD/M are known to be well below the provincial control totals. The role of this parameter is to scale the model expenditures to conform with these control totals. This is necessary as alcohol is amongst the most heavily taxed commodities.

CTCFGAS SHS reporting error adjustment: Gasoline [prov]

DESCRIPTION

The sum of the gasoline expenditures on the SPSD/M are not in alignment with the provincial control totals. This parameter is used to scale the gasoline expenditures to conform with provincial control totals. Like alcohol, gasoline is a heavily taxed commodity.

CTCFTOB SHS reporting error adjustment: Tobacco [prov]

DESCRIPTION

The sum of the tobacco expenditures on the SPSD/M fall short of provincial control totals. This parameter scales the model expenditures to conform with these control totals. Tobacco is the most heavily taxed commodity.

CTCINC Family income scaling factor

DESCRIPTION

Family net income calculated for the purposes of taxing back the Child Tax Credit is always multiplied by this factor prior to taxing back Child Tax Credits.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |
| txctc | Compute child tax credit |
| txman | Compute provincial taxes for Manitoba |
| txnb | Compute provincial taxes for New Brunswick |
| txnfl | Compute provincial taxes for Newfoundland |
| txns | Compute provincial taxes for Nova Scotia |
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 1.00000 | -- | User supplied |
| ba98.mpr: | 1.00000 | 0.0% | User supplied |
| ba99.mpr: | 1.00000 | 0.0% | User supplied |
| ba00.mpr: | 1.00000 | 0.0% | User supplied |
| ba01.mpr: | 1.00000 | 0.0% | User supplied |
| ba02.mpr: | 1.00000 | 0.0% | User supplied |
| ba03.mpr: | 1.00000 | 0.0% | User supplied |
| ba04.mpr: | 1.00000 | 0.0% | User supplied |
| ba05.mpr: | 1.00000 | 0.0% | User supplied |
| ba06.mpr: | 1.00000 | 0.0% | User supplied |
| ba07.mpr: | 1.00000 | 0.0% | User supplied |
| ba08.mpr: | 1.00000 | 0.0% | User supplied |
| ba09.mpr: | 1.00000 | 0.0% | User supplied |
| ba10.mpr: | 1.00000 | 0.0% | User supplied |
| ba11.mpr: | 1.00000 | 0.0% | User supplied |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

CTFABD Account balancing difference

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to account balancing difference. Setting to zero means that the account balancing difference will not be included in the shared income concept variables (imishri and ctishrh).

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1.00 | -- | user-supplied |
| ba98.mpr: | 1.00 | 0.0% | user-supplied |
| ba99.mpr: | 1.00 | 0.0% | user-supplied |
| ba00.mpr: | 1.00 | 0.0% | user-supplied |
| ba01.mpr: | 1.00 | 0.0% | user-supplied |
| ba02.mpr: | 1.00 | 0.0% | user-supplied |
| ba03.mpr: | 1.00 | 0.0% | user-supplied |
| ba04.mpr: | 1.00 | 0.0% | user-supplied |
| ba05.mpr: | 1.00 | 0.0% | user-supplied |
| ba06.mpr: | 1.00 | 0.0% | user-supplied |
| ba07.mpr: | 1.00 | 0.0% | user-supplied |
| ba08.mpr: | 1.00 | 0.0% | user-supplied |
| ba09.mpr: | 1.00 | 0.0% | user-supplied |
| ba10.mpr: | 1.00 | 0.0% | user-supplied |
| ba11.mpr: | 1.00 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00 | 0.0% | Copied from ba15.mpr |

CTFAMSNA SHS->SNA conceptual conversion factor [com]

DESCRIPTION

There exist some conceptual differences between the expenditures of the input-output model which computes the effective commodity tax parameters and the SPSD/M observation stemming from survey data. This parameter is used to adjust the SPSD/M expenditures

before applying the input-output commodity tax rates. For additional information on this issue, consult the Commodity Tax User's Guide.

CTFCID Federal custom import duties [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. Custom import duties are levied on imported goods used for both manufacture and final demand consumption. They are ad-valorem based. Their impact is being diminished as the General Agreement on Tariffs and Trade (GATT) discussions lead to rate reductions. These levies are incorporated into the producer's price of a good such that revenues from the federal goods and services tax and other excise taxes are subject to their levels.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |
| txhhexp | Compute and pro-rate household taxes, rent, etc. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------------------------------------|--------|--------------------------------|
| CTFCID | Please see actual parameter files or | | /spsd/parmvalsE.txt for values |

CTFEXD Federal excise duties [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. Under the excise act duties are levied on tobacco products and alcoholic beverages (other than wines) made in Canada. These commodities are under the control of the crown

until these duties are paid. They are then stamped accordingly. These duties, like custom import duties, are included in the producer's price of the commodity. They typically take the form of specific quantity rates; they are not ad-valorem taxes. Revenues generated by the federal goods and services tax and federal excise taxes are conditioned on these levels.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |
| txhhexp | Compute and pro-rate household taxes, rent, etc. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--|--------|--------|
| CTFEXD | Please see actual parameter files or /spsd/parmvalsE.txt for values | | |

CTFEXT Federal excise taxes [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. Some commodities are additionally taxed on the producer price base through provisions in the Excise Tax Act. Taxes under this heading include: Gasoline, Diesel, and Aviation Fuel excise taxes; Tobacco and Alcohol excise taxes; Air transportation tax; Telecommunications programming tax; other excise taxes levied on heavy cars, air conditioners, jewelry, clocks, watches, lighters, playing cards etc.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |
| txhhexp | Compute and pro-rate household taxes, rent, etc. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------------------------------------|--------|--------------------------------|
| CTFEXT | Please see actual parameter files or | | /spsd/parmvaleE.txt for values |

CTFGST Federal GST [com]

DESCRIPTION

This parameter represents the effective tax rates of one of four detailed federal commodity tax types. The GST is levied on the industries gross value added. The tax operates via the application of an ad-valorem tax to the value of their sales while receiving a tax credit for the implicit costs of the GST in the prices of their production inputs.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |
| txhhexp | Compute and pro-rate household taxes, rent, etc. |

| | |
|---------------|---------------|
| 37598.30469 | 10629.69531 |
| 211032.35332 | 65431.64668 |
| 438547.51356 | 151350.48644 |
| ba98.mpr: 10 | [Rows] COMTAX |
| 19956.87446 | 4382.12554 |
| 5068.13389 | 1323.86611 |
| 36935.26420 | 10075.73580 |
| 25414.43023 | 6310.56977 |
| 251879.17098 | 122490.82902 |
| 702022.43085 | 236281.56915 |
| 43376.06361 | 13182.93639 |
| 41254.69778 | 11346.30222 |
| 238784.29024 | 73467.70976 |
| 356580.38344 | 124524.61656 |
| ba99.mpr: 10 | [Rows] COMTAX |
| 20650.34970 | 4545.65030 |
| 6434.99080 | 1674.00920 |
| 44249.72810 | 12031.27190 |
| 28065.16944 | 7023.83056 |
| 263830.75402 | 128177.24598 |
| 835697.81446 | 282266.18554 |
| 42480.03311 | 12939.96689 |
| 41999.47283 | 11318.52717 |
| 245985.06126 | 75087.93874 |
| 328956.67765 | 116205.32235 |
| ba00.mpr: 10 | [Rows] COMTAX |
| 21312.03785 | 4612.96214 |
| 7097.25886 | 1818.74114 |
| 46427.70250 | 12385.29750 |
| 32322.36302 | 8012.63698 |
| 275910.89952 | 132985.10048 |
| 894830.43685 | 300671.56315 |
| 45436.74252 | 13722.25748 |
| 44410.62965 | 11684.37035 |
| 270180.76359 | 79924.23641 |
| 311062.52780 | 110541.47220 |
| ba01.mpr: 10 | [Rows] COMTAX |
| 23871.27119 | 5062.72881 |
| 7241.97020 | 1833.02980 |
| 48033.04820 | 12519.95180 |
| 36851.21726 | 9140.78274 |
| 333498.82978 | 157596.17022 |
| 1033095.98860 | 347033.01144 |
| 51460.54342 | 15315.45658 |
| 43782.73136 | 11380.26864 |
| 305871.72644 | 90821.27356 |
| 342594.42779 | 122165.57221 |

| | | | |
|-----------|---------------|--------------|--------|
| ba02.mpr: | 10 | [Rows] | COMTAX |
| | 28743.51977 | 6085.48023 | |
| | 8509.09552 | 2115.90448 | |
| | 52819.77232 | 13644.22768 | |
| | 41272.40076 | 10249.59924 | |
| | 415337.18453 | 191928.81547 | |
| | 1188683.36520 | 401370.63478 | |
| | 56687.67832 | 16442.32168 | |
| | 47423.46581 | 12303.53419 | |
| | 363449.57790 | 109914.42210 | |
| | 406757.70319 | 143683.29681 | |
| ba03.mpr: | 10 | [Rows] | COMTAX |
| | 32876.66446 | 6928.33554 | |
| | 9757.50998 | 2433.49002 | |
| | 66206.14500 | 17091.85500 | |
| | 47943.84317 | 11897.15683 | |
| | 475454.30940 | 219825.69060 | |
| | 1258761.72450 | 423599.27554 | |
| | 64183.99950 | 18639.00050 | |
| | 54374.95791 | 14174.04209 | |
| | 401819.16734 | 119238.83266 | |
| | 491993.07266 | 173715.92734 | |
| ba04.mpr: | 10 | [Rows] | COMTAX |
| | 38112.43619 | 7959.56381 | |
| | 10819.54646 | 2667.45354 | |
| | 71522.54418 | 18470.45582 | |
| | 55207.73642 | 13810.26358 | |
| | 564977.66830 | 258865.33170 | |
| | 1410452.71000 | 469767.29004 | |
| | 77880.80493 | 22433.19507 | |
| | 60429.00945 | 15631.99055 | |
| | 443695.77695 | 129192.22305 | |
| | 588719.29270 | 206302.70730 | |
| ba05.mpr: | 10 | [Rows] | COMTAX |
| | 40902.18589 | 8416.81411 | |
| | 11375.30435 | 2768.69565 | |
| | 76134.32334 | 19518.67665 | |
| | 56906.57543 | 14069.42457 | |
| | 589004.71484 | 268748.28516 | |
| | 1528617.54270 | 504017.45731 | |
| | 86592.84766 | 24500.15234 | |
| | 66788.24845 | 17068.75155 | |
| | 521072.54706 | 149217.45294 | |
| | 686745.90401 | 239616.09599 | |
| ba06.mpr: | 10 | [Rows] | COMTAX |
| | 39643.71381 | 8052.28619 | |
| | 10419.84425 | 2507.15575 | |

| | | |
|---------------|--------------|---------------|
| 75421.00656 | 19229.99344 | |
| 53300.62863 | 13095.37137 | |
| 577249.45897 | 262417.54103 | |
| 1549865.01690 | 506137.98314 | |
| 88655.48952 | 24728.51048 | |
| 68601.39734 | 17314.60266 | |
| 579182.60162 | 162095.39838 | |
| 787179.01672 | 273156.98328 | |
| ba07.mpr: | 10 | [Rows] COMTAX |
| 40128.37300 | 8024.62700 | |
| 10969.93513 | 2615.06487 | |
| 76493.83247 | 19325.16753 | |
| 55580.04926 | 13635.95074 | |
| 605742.13168 | 273779.86832 | |
| 1510850.94080 | 488124.05922 | |
| 95284.15269 | 26313.84730 | |
| 85670.20401 | 21325.79599 | |
| 726150.58386 | 201118.41614 | |
| 833908.99983 | 288039.00017 | |
| ba08.mpr: | 10 | [Rows] COMTAX |
| 36646.55863 | 7233.44137 | |
| 9019.53360 | 2130.46640 | |
| 65978.96276 | 16588.03724 | |
| 48167.71634 | 11830.28366 | |
| 514108.75318 | 231389.24682 | |
| 1287970.69550 | 412089.30447 | |
| 83217.75894 | 22870.24106 | |
| 89762.08522 | 22110.91478 | |
| 624891.35941 | 170348.64059 | |
| 682787.27810 | 236674.72190 | |
| ba09.mpr: | 10 | [Rows] COMTAX |
| 42974.99228 | 8361.00772 | |
| 8794.63639 | 2063.36361 | |
| 64876.97846 | 16242.02154 | |
| 50199.73726 | 12312.26274 | |
| 530312.65573 | 237969.34427 | |
| 1253672.02600 | 398600.97399 | |
| 90386.69041 | 24788.30959 | |
| 91480.26289 | 22355.73711 | |
| 512626.79313 | 138991.20687 | |
| 697522.17208 | 243275.82792 | |
| ba10.mpr: | 10 | [Rows] COMTAX |
| 44656.54915 | 8688.16334 | |
| 9138.75935 | 2144.10041 | |
| 67415.53223 | 16877.55122 | |
| 52163.98923 | 12794.02594 | |
| 551063.11645 | 247280.78249 | |

| | | |
|---------------|--------------|--------|
| 1302726.62020 | 414197.72388 | |
| 93923.40681 | 25758.24466 | |
| 95059.76939 | 23230.48871 | |
| 532685.22850 | 144429.75628 | |
| 724815.32882 | 252794.90211 | |
| ba11.mpr: 10 | [Rows] | COMTAX |
| 47163.18511 | 9175.84237 | |
| 9651.73098 | 2264.45183 | |
| 71199.66246 | 17824.91230 | |
| 55092.02854 | 13512.17291 | |
| 581995.07720 | 261161.00642 | |
| 1375850.52830 | 437447.23442 | |
| 99195.46195 | 27204.09177 | |
| 100395.61019 | 24534.44926 | |
| 562585.61212 | 152536.80504 | |
| 765500.24971 | 266984.64146 | |
| ba12.mpr: 10 | [Rows] | COMTAX |
| 49202.62263 | 9572.62552 | |
| 10069.09257 | 2362.37159 | |
| 74278.48894 | 18595.69984 | |
| 57474.32630 | 14096.46832 | |
| 607161.79563 | 272454.16984 | |
| 1435345.26320 | 456363.39335 | |
| 103484.88700 | 28380.45519 | |
| 104736.93222 | 25595.37160 | |
| 586913.02355 | 159132.82444 | |
| 798602.12633 | 278529.63137 | |
| ba13.mpr: 10 | [Rows] | COMTAX |
| 51412.94123 | 10002.65447 | |
| 10521.42420 | 2468.49589 | |
| 77615.28516 | 19431.07037 | |
| 60056.23282 | 14729.72086 | |
| 634437.19140 | 284693.56857 | |
| 1499824.96270 | 476864.50567 | |
| 108133.71581 | 29655.38413 | |
| 109442.00639 | 26745.18685 | |
| 613278.78818 | 166281.51330 | |
| 834477.55396 | 291041.95673 | |
| ba14.mpr: 10 | [Rows] | COMTAX |
| 53793.72955 | 10465.84919 | |
| 11008.64169 | 2582.80498 | |
| 81209.43014 | 20330.86844 | |
| 62837.26760 | 15411.81270 | |
| 663816.18862 | 297876.92489 | |
| 1569277.62720 | 498946.75617 | |
| 113141.08325 | 31028.64134 | |
| 114509.95707 | 27983.68103 | |

| | | | |
|-----------|---------------|--------------|--------|
| | 641677.99942 | 173981.54127 | |
| | 873119.85626 | 304519.28901 | |
| ba15.mpr: | 10 | [Rows] | COMTAX |
| | 56507.92714 | 10993.91042 | |
| | 11564.08986 | 2713.12208 | |
| | 85306.90472 | 21356.67562 | |
| | 66007.76278 | 16189.42573 | |
| | 697309.46589 | 312906.49876 | |
| | 1648456.55000 | 524121.43907 | |
| | 118849.69015 | 32594.21161 | |
| | 120287.63139 | 29395.61585 | |
| | 674054.27997 | 182759.89302 | |
| | 917173.68614 | 319884.00767 | |
| ba16.mpr: | 10 | [Rows] | COMTAX |
| | 59215.04958 | 11520.59513 | |
| | 12118.09014 | 2843.09948 | |
| | 89393.69834 | 22379.80882 | |
| | 69169.99337 | 16965.01174 | |
| | 730715.43561 | 327896.89475 | |
| | 1727429.07550 | 549230.49865 | |
| | 124543.41631 | 34155.70088 | |
| | 126050.24493 | 30803.87014 | |
| | 706346.16466 | 191515.36208 | |
| | 961112.68006 | 335208.67483 | |

CTFLAG Commodity tax activation flag

DESCRIPTION

In order to generate commodity tax results this flag must be set to 1. The parameter will be set to 0 in mpc.c if FXVFLAG is set to 0.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| ctmod | Compute commodity taxes for individuals and households |
| memo2 | Compute consumable income, etc. |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|---------------|---------------------------|
| ba97.mpr: | 1 | -- results | To generate commodity tax |
| ba98.mpr: | 1 | -- results | To generate commodity tax |
| ba99.mpr: | 1 | -- results | To generate commodity tax |
| ba00.mpr: | 1 | -- results | To generate commodity tax |
| ba01.mpr: | 1 | -- results | To generate commodity tax |
| ba02.mpr: | 1 | -- results | To generate commodity tax |
| ba03.mpr: | 1 | -- results | To generate commodity tax |
| ba04.mpr: | 1 | -- results | To generate commodity tax |
| ba05.mpr: | 1 | -- results | To generate commodity tax |
| ba06.mpr: | 1 | -- results | To generate commodity tax |
| ba07.mpr: | 1 | -- results | To generate commodity tax |
| ba08.mpr: | 1 | -- results | To generate commodity tax |
| ba09.mpr: | 1 | -- results | To generate commodity tax |
| ba10.mpr: | 1 | -- results | To generate commodity tax |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the effective tax rates for a new federal commodity tax, by expenditure category. Please see the *Commodity Tax User's Guide* for a more complete exposition on effective tax rates.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--|--------|--------|
| CTFNEW | Please see actual parameter files or /spsd/parmvalsE.txt for values | | |

CTLPROP Local property taxes

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to local property taxes.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1.00 | -- | user-supplied |
| ba98.mpr: | 1.00 | 0.0% | user-supplied |
| ba99.mpr: | 1.00 | 0.0% | user-supplied |
| ba00.mpr: | 1.00 | 0.0% | user-supplied |
| ba01.mpr: | 1.00 | 0.0% | user-supplied |
| ba02.mpr: | 1.00 | 0.0% | user-supplied |
| ba03.mpr: | 1.00 | 0.0% | user-supplied |
| ba04.mpr: | 1.00 | 0.0% | user-supplied |
| ba05.mpr: | 1.00 | 0.0% | user-supplied |
| ba06.mpr: | 1.00 | 0.0% | user-supplied |
| ba07.mpr: | 1.00 | 0.0% | user-supplied |
| ba08.mpr: | 1.00 | 0.0% | user-supplied |
| ba09.mpr: | 1.00 | 0.0% | user-supplied |
| ba10.mpr: | 1.00 | 0.0% | user-supplied |
| ba11.mpr: | 1.00 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00 | 0.0% | Copied from ba15.mpr |

CTNES Expenditures NES

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to expenditures not specified elsewhere.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1.00 | -- | user-supplied |
| ba98.mpr: | 1.00 | 0.0% | user-supplied |
| ba99.mpr: | 1.00 | 0.0% | user-supplied |
| ba00.mpr: | 1.00 | 0.0% | user-supplied |
| ba01.mpr: | 1.00 | 0.0% | user-supplied |
| ba02.mpr: | 1.00 | 0.0% | user-supplied |
| ba03.mpr: | 1.00 | 0.0% | user-supplied |
| ba04.mpr: | 1.00 | 0.0% | user-supplied |
| ba05.mpr: | 1.00 | 0.0% | user-supplied |
| ba06.mpr: | 1.00 | 0.0% | user-supplied |
| ba07.mpr: | 1.00 | 0.0% | user-supplied |
| ba08.mpr: | 1.00 | 0.0% | user-supplied |
| ba09.mpr: | 1.00 | 0.0% | user-supplied |
| ba10.mpr: | 1.00 | 0.0% | user-supplied |
| ba11.mpr: | 1.00 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00 | 0.0% | Copied from ba15.mpr |

CTOPT Commodity tax calculation method [1=SHS,2=SPSM]

DESCRIPTION

This parameter controls the way in which commodity taxes are calculated.

1 = Calculate commodity tax conserving SHS total.

2 = Calculate tax using ratio to shared income concept

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 2 | -- | OPTION |
| ba98.mpr: | 2 | -- | OPTION |
| ba99.mpr: | 2 | -- | OPTION |
| ba00.mpr: | 2 | -- | OPTION |
| ba01.mpr: | 2 | -- | OPTION |
| ba02.mpr: | 2 | -- | OPTION |
| ba03.mpr: | 2 | -- | OPTION |
| ba04.mpr: | 2 | -- | OPTION |
| ba05.mpr: | 2 | -- | OPTION |
| ba06.mpr: | 2 | -- | OPTION |
| ba07.mpr: | 2 | -- | OPTION |
| ba08.mpr: | 2 | -- | OPTION |
| ba09.mpr: | 2 | -- | OPTION |
| ba10.mpr: | 2 | -- | OPTION |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

CTPAMU Provincial amusement tax [prov]

DESCRIPTION

This parameter represents the effective tax rates of one of seven detailed provincial commodity tax types. This tax pertains to admissions to theaters, traveling amusements (i.e.

circuses) and the like. This tax is not responsible for revenues earned on pari-mutuel betting activities.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Source |
|------------|--------|-----------------|
| ba97.mpr : | 10 | [Rows] COMTAX |
| 0.00000 | | |
| 0.01140 | | |
| 0.03420 | | |
| 0.00445 | | |
| 0.00610 | | |
| 0.06002 | | |
| 0.00374 | | |
| 0.00287 | | |
| 0.00000 | | |
| 0.00683 | | |
| ba98.mpr : | 10 | [Rows] COMTAX |
| 0.00000 | -- | |
| 0.01243 | 9.0% | |
| 0.03684 | 7.7% | |
| 0.00200 | -55.1% | |
| 0.00508 | -16.7% | |
| 0.06888 | 14.8% | |
| 0.00404 | 8.0% | |
| 0.00281 | -2.1% | |
| 0.00000 | -- | |
| 0.00593 | -13.2% | |
| ba99.mpr : | 10 | [Rows] COMTAX |
| 0.00000 | -- | |
| 0.01324 | 6.5% | |
| 0.03099 | -15.9% | |
| 0.00201 | 0.5% | |

| | | | |
|-----------|--------|--------|--------|
| 0.00526 | 3.5% | | |
| 0.07241 | 5.1% | | |
| 0.00377 | -6.7% | | |
| 0.00206 | -26.7% | | |
| 0.00000 | -- | | |
| 0.00460 | -22.4% | | |
| ba00.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.01047 | -20.9% | | |
| 0.02905 | -6.3% | | |
| 0.00222 | 10.4% | | |
| 0.00479 | -8.9% | | |
| 0.05872 | -18.9% | | |
| 0.00351 | -6.9% | | |
| 0.00194 | -5.8% | | |
| 0.00000 | -- | | |
| 0.00456 | -0.9% | | |
| ba01.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.01079 | 3.1% | | |
| 0.02917 | 0.4% | | |
| 0.00229 | 3.2% | | |
| 0.00508 | 6.1% | | |
| 0.05468 | -6.9% | | |
| 0.00371 | 5.7% | | |
| 0.00189 | -2.6% | | |
| 0.00000 | -- | | |
| 0.00338 | -25.9% | | |
| ba02.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00989 | -8.3% | | |
| 0.02811 | -3.6% | | |
| 0.00217 | -5.2% | | |
| 0.00444 | -12.6% | | |
| 0.05155 | -5.7% | | |
| 0.00363 | -2.2% | | |
| 0.00152 | -19.6% | | |
| 0.00000 | -- | | |
| 0.00420 | 24.3% | | |
| ba03.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00854 | -13.7% | | |
| 0.03051 | 8.5% | | |
| 0.00150 | -30.9% | | |
| 0.00455 | 2.5% | | |
| 0.04863 | -5.7% | | |
| 0.00362 | -0.3% | | |

| | | | |
|-----------|---------|--------|--------|
| 0.00134 | -11.8% | | |
| 0.00000 | -- | | |
| 0.00101 | -76.0% | | |
| ba04.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00769 | -10.0% | | |
| 0.02342 | -23.2% | | |
| 0.00263 | 75.3% | | |
| 0.00436 | -4.2% | | |
| 0.04692 | -3.5% | | |
| 0.00319 | -11.9% | | |
| 0.00130 | -3.0% | | |
| 0.00000 | -- | | |
| 0.00000 | -100.0% | | |
| ba05.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00749 | -2.6% | | |
| 0.02475 | 5.7% | | |
| 0.00149 | -43.3% | | |
| 0.00415 | -4.8% | | |
| 0.04572 | -2.6% | | |
| 0.00285 | -10.7% | | |
| 0.00130 | 0.0% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba06.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00741 | -1.1% | | |
| 0.02266 | -8.4% | | |
| 0.00128 | -14.1% | | |
| 0.00405 | -2.4% | | |
| 0.04153 | -9.2% | | |
| 0.00267 | -6.3% | | |
| 0.00116 | -10.8% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba07.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00665 | -10.3% | | |
| 0.02309 | 1.9% | | |
| 0.00124 | -3.1% | | |
| 0.00372 | -8.1% | | |
| 0.04346 | 4.6% | | |
| 0.00252 | -5.6% | | |
| 0.00104 | -10.3% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |

| | | | |
|-----------|--------|----------|--------|
| ba08.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00829 | 24.7% | | |
| 0.02229 | -3.5% | | |
| 0.00188 | 51.6% | | |
| 0.00351 | -5.6% | | |
| 0.04317 | -0.7% | | |
| 0.00235 | -6.7% | | |
| 0.00087 | -16.3% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba09.mpr: | 10 | [Rows] | COMTAX |
| 0.00000 | -- | | |
| 0.00800 | -3.5% | | |
| 0.02037 | -8.6% | | |
| 0.00181 | -3.7% | | |
| 0.00307 | -12.5% | | |
| 0.04126 | -4.4% | | |
| 0.00227 | -3.4% | | |
| 0.00082 | -5.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba10.mpr: | | [Same] | COMTAX |
| ba11.mpr: | | [Same] | COMTAX |
| ba12.mpr: | | [Same] | COMTAX |
| ba13.mpr: | | [Same] | COMTAX |
| ba14.mpr: | | [Same] | COMTAX |
| ba15.mpr: | | [Same] | COMTAX |
| ba16.mpr: | | [Same] | COMTAX |

CTPCAR Provincial carbon tax [com x prov]

DESCRIPTION

This parameter represents the effective provincial tax rates for carbon taxes or duties, by expenditure category and province, on consumer's expenditure. This tax is only applied in BC and Quebec.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--|--------|--------|
| CTPCAR | Please see actual parameter files or /spsd/parmvalse.txt for values | | |

CTPGAS Provincial gasoline tax [com x prov]

DESCRIPTION

This parameter represents the effective tax rates of one of seven detailed provincial commodity tax types. This tax is applied to gasoline and diesel fuel use independent of whether the use occurs in goods producing or final demand sectors.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |
| txhhexp | Compute and pro-rate household taxes, rent, etc. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------|
|-----------|-------|--------|--------|

CTPGAS Please see actual parameter files or
/spsd/parmvalse.txt for values

CTPLGL Provincial liquor gallonage tax [prov]

DESCRIPTION

This parameter represents the effective tax rates of one of seven detailed provincial commodity tax types. This fee applies to domestic beer producers in only three of the provinces: Ontario; Quebec; and Newfoundland.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Source |
|-----------|-------|-----------------|
| ba97.mpr: | 10 | [Rows] COMTAX |
| 0.43420 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.07996 | | |
| 0.32019 | | |
| 0.00000 | | |
| 0.00000 | | |

| | | | |
|-----------|--------|--------|--------|
| 0.00000 | | | |
| 0.00000 | | | |
| ba98.mpr: | 10 | [Rows] | COMTAX |
| 0.44567 | 2.6% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.09021 | 12.8% | | |
| 0.26665 | -16.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba99.mpr: | 10 | [Rows] | COMTAX |
| 0.48462 | 8.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.07447 | -17.4% | | |
| 0.27445 | 2.9% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba00.mpr: | 10 | [Rows] | COMTAX |
| 0.44387 | -8.4% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.08494 | 14.1% | | |
| 0.23907 | -12.9% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba01.mpr: | 10 | [Rows] | COMTAX |
| 0.44821 | 1.0% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.07182 | -15.4% | | |
| 0.22133 | -7.4% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba02.mpr: | 10 | [Rows] | COMTAX |

| | | | |
|-----------|--------|--------|--------|
| 0.43341 | -3.3% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.07193 | 0.2% | | |
| 0.19619 | -11.4% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba03.mpr: | 10 | [Rows] | COMTAX |
| 0.43216 | -0.3% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.06371 | -11.4% | | |
| 0.17480 | -10.9% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba04.mpr: | 10 | [Rows] | COMTAX |
| 0.47335 | 9.5% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.06426 | 0.9% | | |
| 0.16654 | -4.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba05.mpr: | 10 | [Rows] | COMTAX |
| 0.44658 | -5.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.06337 | -1.4% | | |
| 0.17152 | 3.0% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba06.mpr: | 10 | [Rows] | COMTAX |
| 0.42477 | -4.9% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |

| | | | |
|-----------|--------|----------|--------|
| 0.00000 | -- | | |
| 0.05983 | -5.6% | | |
| 0.16867 | -1.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba07.mpr: | 10 | [Rows] | COMTAX |
| 0.48429 | 14.0% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.05673 | -5.2% | | |
| 0.15744 | -6.7% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba08.mpr: | 10 | [Rows] | COMTAX |
| 0.40757 | -15.8% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.05371 | -5.3% | | |
| 0.14315 | -9.1% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba09.mpr: | 10 | [Rows] | COMTAX |
| 0.33300 | -18.3% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.05110 | -4.9% | | |
| 0.13987 | -2.3% | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| 0.00000 | -- | | |
| ba10.mpr: | | [Same] | COMTAX |
| ba11.mpr: | | [Same] | COMTAX |
| ba12.mpr: | | [Same] | COMTAX |
| ba13.mpr: | | [Same] | COMTAX |
| ba14.mpr: | | [Same] | COMTAX |
| ba15.mpr: | | [Same] | COMTAX |
| ba16.mpr: | | [Same] | COMTAX |

CTPNEW New provincial commodity tax [com x prov]

DESCRIPTION

This parameter represents the effective tax rates for a new provincial commodity tax, by expenditure category and province. Please see the *Commodity Tax User's Guide* for a more complete exposition on effective tax rates.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--|--------|--------|
| CTPNEW | Please see actual parameter files or /spsd/parmvalsE.txt for values | | |

CTPPLQ Provincial profits on liquor commissions [prov]

DESCRIPTION

This parameter represents the effective tax rates of one of seven detailed provincial commodity tax types. These profits are defined as the value of gross sales less administrative and general expenses. The value of gross sales is, in part, a function of the markups over costs the provincial government applies. These changes do not require statutory revisions.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Source |
|------------|--------|-----------------|
| ba97.mpr : | 10 | [Rows] COMTAX |
| 0.52039 | | |
| 0.56876 | | |
| 1.01499 | | |
| 0.97190 | | |
| 0.28994 | | |
| 0.50410 | | |
| 1.05472 | | |
| 1.21946 | | |
| 1.24821 | | |
| 1.14310 | | |
| ba98.mpr : | 10 | [Rows] COMTAX |
| 0.51115 | -1.8% | |
| 0.59670 | 4.9% | |
| 1.11353 | 9.7% | |
| 1.03166 | 6.1% | |
| 0.31761 | 9.5% | |
| 0.48004 | -4.8% | |
| 1.00269 | -4.9% | |
| 1.14190 | -6.4% | |
| 1.09170 | -12.5% | |
| 1.09945 | -3.8% | |
| ba99.mpr : | 10 | [Rows] COMTAX |
| 0.54964 | 7.5% | |
| 0.60065 | 0.7% | |
| 1.00625 | -9.6% | |
| 0.97092 | -5.9% | |
| 0.28969 | -8.8% | |
| 0.50301 | 4.8% | |
| 1.00411 | 0.1% | |
| 1.18564 | 3.8% | |

| | | | |
|-----------|--------|--------|--------|
| 0.98718 | -9.6% | | |
| 1.07046 | -2.6% | | |
| ba00.mpr: | 10 | [Rows] | COMTAX |
| 0.50792 | -7.6% | | |
| 0.56704 | -5.6% | | |
| 1.06720 | 6.1% | | |
| 1.08455 | 11.7% | | |
| 0.28776 | -0.7% | | |
| 0.43747 | -13.0% | | |
| 1.00261 | -0.1% | | |
| 1.12689 | -5.0% | | |
| 0.94482 | -4.3% | | |
| 1.08185 | 1.1% | | |
| ba01.mpr: | 10 | [Rows] | COMTAX |
| 0.45779 | -9.9% | | |
| 0.49306 | -13.0% | | |
| 0.94549 | -11.4% | | |
| 1.04559 | -3.6% | | |
| 0.27728 | -3.6% | | |
| 0.43152 | -1.4% | | |
| 0.93132 | -7.1% | | |
| 0.99192 | -12.0% | | |
| 0.85965 | -9.0% | | |
| 0.97801 | -9.6% | | |
| ba02.mpr: | 10 | [Rows] | COMTAX |
| 0.41796 | -8.7% | | |
| 0.52784 | 7.1% | | |
| 1.02869 | 8.8% | | |
| 0.94326 | -9.8% | | |
| 0.29657 | 7.0% | | |
| 0.40114 | -7.0% | | |
| 0.89433 | -4.0% | | |
| 0.88180 | -11.1% | | |
| 0.86687 | 0.8% | | |
| 0.90943 | -7.0% | | |
| ba03.mpr: | 10 | [Rows] | COMTAX |
| 0.41463 | -0.8% | | |
| 0.46648 | -11.6% | | |
| 0.98572 | -4.2% | | |
| 0.91468 | -3.0% | | |
| 0.27997 | -5.6% | | |
| 0.41278 | 2.9% | | |
| 0.88074 | -1.5% | | |
| 0.89421 | 1.4% | | |
| 0.84485 | -2.5% | | |
| 0.83183 | -8.5% | | |
| ba04.mpr: | 10 | [Rows] | COMTAX |

| | | | |
|-----------|--------|--------|--------|
| 0.45426 | 9.6% | | |
| 0.44739 | -4.1% | | |
| 1.01887 | 3.4% | | |
| 0.92990 | 1.7% | | |
| 0.27469 | -1.9% | | |
| 0.44724 | 8.3% | | |
| 0.90558 | 2.8% | | |
| 0.95890 | 7.2% | | |
| 0.74652 | -11.6% | | |
| 0.88234 | 6.1% | | |
| ba05.mpr: | 10 | [Rows] | COMTAX |
| 0.46851 | 3.1% | | |
| 0.47324 | 5.8% | | |
| 0.96054 | -5.7% | | |
| 0.87990 | -5.4% | | |
| 0.26163 | -4.8% | | |
| 0.44972 | 0.6% | | |
| 0.93458 | 3.2% | | |
| 0.84164 | -12.2% | | |
| 0.73558 | -1.5% | | |
| 0.85503 | -3.1% | | |
| ba06.mpr: | 10 | [Rows] | COMTAX |
| 0.44951 | -4.1% | | |
| 0.50808 | 7.4% | | |
| 0.91341 | -4.9% | | |
| 0.89444 | 1.7% | | |
| 0.30391 | 16.2% | | |
| 0.48847 | 8.6% | | |
| 0.89714 | -4.0% | | |
| 0.78490 | -6.7% | | |
| 0.74362 | 1.1% | | |
| 0.84435 | -1.2% | | |
| ba07.mpr: | 10 | [Rows] | COMTAX |
| 0.45146 | 0.4% | | |
| 0.47455 | -6.6% | | |
| 0.88894 | -2.7% | | |
| 0.87897 | -1.7% | | |
| 0.29371 | -3.4% | | |
| 0.47247 | -3.3% | | |
| 0.86316 | -3.8% | | |
| 0.73586 | -6.2% | | |
| 0.70592 | -5.1% | | |
| 0.78790 | -6.7% | | |
| ba08.mpr: | 10 | [Rows] | COMTAX |
| 0.43474 | -3.7% | | |
| 0.39850 | -16.0% | | |
| 0.88139 | -0.8% | | |

| | | | |
|-----------|--------|--------|--------|
| 0.92174 | 4.9% | | |
| 0.28468 | -3.1% | | |
| 0.46057 | -2.5% | | |
| 0.83210 | -3.6% | | |
| 0.79070 | 7.5% | | |
| 0.65689 | -6.9% | | |
| 0.74438 | -5.5% | | |
| ba09.mpr: | 10 | [Rows] | COMTAX |
| 0.38380 | -11.7% | | |
| 0.38599 | -3.1% | | |
| 0.81215 | -7.9% | | |
| 0.86594 | -6.1% | | |
| 0.27781 | -2.4% | | |
| 0.44489 | -3.4% | | |
| 0.79920 | -4.0% | | |
| 0.73703 | -6.8% | | |
| 0.67574 | 2.9% | | |
| 0.70817 | -4.9% | | |
| ba10.mpr: | 10 | [Rows] | COMTAX |
| 0.38380 | 0.0% | | |
| 0.38599 | 0.0% | | |
| 0.81215 | 0.0% | | |
| 0.86594 | 0.0% | | |
| 0.27781 | 0.0% | | |
| 0.48621 | 9.3% | | |
| 0.79920 | 0.0% | | |
| 0.79052 | 7.3% | | |
| 0.71471 | 5.8% | | |
| 0.73471 | 3.7% | | |
| ba11.mpr: | 10 | [Rows] | COMTAX |
| 0.38380 | 0.0% | | |
| 0.48020 | 24.4% | | |
| 0.81215 | 0.0% | | |
| 0.90437 | 4.4% | | |
| 0.27781 | 0.0% | | |
| 0.52532 | 8.0% | | |
| 0.79920 | 0.0% | | |
| 0.80741 | 2.1% | | |
| 0.71471 | 0.0% | | |
| 0.76053 | 3.5% | | |
| ba12.mpr: | 10 | [Rows] | COMTAX |
| 0.38380 | 0.0% | | |
| 0.51030 | 6.3% | | |
| 0.81215 | 0.0% | | |
| 0.91664 | 1.4% | | |
| 0.27781 | 0.0% | | |
| 0.52532 | 0.0% | | |

| | | | |
|-----------|------|----------|--------|
| 0.79920 | 0.0% | | |
| 0.80741 | 0.0% | | |
| 0.71471 | 0.0% | | |
| 0.76053 | 0.0% | | |
| ba13.mpr: | | [Same] | COMTAX |
| ba14.mpr: | | [Same] | COMTAX |
| ba15.mpr: | | [Same] | COMTAX |
| ba16.mpr: | | [Same] | COMTAX |

CTPRST Provincial retail sales tax [com x prov]

DESCRIPTION

This parameter represents the effective provincial sales tax rates, by expenditure category and province, on consumer's expenditure. Note that retail sales taxes associated with the business sector have been "pushed through" and are incorporated into CTPRST. Note also that effective tax rates are expressed with a "tax-free" consumption denominator. Please see the *Commodity Tax User's Guide* for a more complete exposition on effective tax rates.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |
| txhhexp | Compute and pro-rate household taxes, rent, etc. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------------------|--------------------|--------------------------------|
| CTPRST | Please see actual | parameter files or | /spsd/parmvalsE.txt for values |

DESCRIPTION

This parameter represents the effective tax rates of one of seven detailed provincial commodity tax types. This tax is applied to cigarettes and cut tobacco. In both cases it is a specific rate tax either by cigarette or by the gram.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Source |
|-----------|--------|-----------------|
| ba97.mpr: | 10 | [Rows] COMTAX |
| 0.89559 | | |
| 0.73327 | | |
| 0.59717 | | |
| 0.42931 | | |
| 0.37848 | | |
| 0.30401 | | |
| 0.86543 | | |
| 0.93825 | | |
| 0.84707 | | |
| 1.13308 | | |
| ba98.mpr: | 10 | [Rows] COMTAX |
| 0.81959 | -8.5% | |
| 0.77671 | 5.9% | |
| 0.48006 | -19.6% | |
| 0.45324 | 5.6% | |
| 0.44157 | 16.7% | |
| 0.30545 | 0.5% | |
| 0.77729 | -10.2% | |
| 0.87639 | -6.6% | |

| | | | |
|-----------|--------|--------|--------|
| 0.80614 | -4.8% | | |
| 0.93842 | -17.2% | | |
| ba99.mpr: | 10 | [Rows] | COMTAX |
| 0.85633 | 4.5% | | |
| 0.77391 | -0.4% | | |
| 0.53748 | 12.0% | | |
| 0.40943 | -9.7% | | |
| 0.51071 | 15.7% | | |
| 0.34654 | 13.5% | | |
| 0.72203 | -7.1% | | |
| 0.87159 | -0.5% | | |
| 0.85248 | 5.7% | | |
| 0.93370 | -0.5% | | |
| ba00.mpr: | 10 | [Rows] | COMTAX |
| 0.79280 | -7.4% | | |
| 0.69919 | -9.7% | | |
| 0.49768 | -7.4% | | |
| 0.41379 | 1.1% | | |
| 0.49012 | -4.0% | | |
| 0.34225 | -1.2% | | |
| 0.76750 | 6.3% | | |
| 0.82353 | -5.5% | | |
| 0.77133 | -9.5% | | |
| 0.87317 | -6.5% | | |
| ba01.mpr: | 10 | [Rows] | COMTAX |
| 0.78568 | -0.9% | | |
| 0.75681 | 8.2% | | |
| 0.64957 | 30.5% | | |
| 0.50363 | 21.7% | | |
| 0.54190 | 10.6% | | |
| 0.40398 | 18.0% | | |
| 0.79060 | 3.0% | | |
| 0.83771 | 1.7% | | |
| 0.72811 | -5.6% | | |
| 0.90325 | 3.4% | | |
| ba02.mpr: | 10 | [Rows] | COMTAX |
| 0.90432 | 15.1% | | |
| 0.95062 | 25.6% | | |
| 0.82417 | 26.9% | | |
| 0.71183 | 41.3% | | |
| 0.77841 | 43.6% | | |
| 0.62009 | 53.5% | | |
| 0.92975 | 17.6% | | |
| 0.85055 | 1.5% | | |
| 1.08596 | 49.1% | | |
| 0.99315 | 10.0% | | |
| ba03.mpr: | 10 | [Rows] | COMTAX |

| | | | |
|-----------|--------|--------|--------|
| 0.95306 | 5.4% | | |
| 1.15168 | 21.2% | | |
| 1.02283 | 24.1% | | |
| 0.71522 | 0.5% | | |
| 0.73180 | -6.0% | | |
| 0.70002 | 12.9% | | |
| 0.90861 | -2.3% | | |
| 0.90804 | 6.8% | | |
| 1.12188 | 3.3% | | |
| 0.99794 | 0.5% | | |
| ba04.mpr: | 10 | [Rows] | COMTAX |
| 1.11851 | 17.4% | | |
| 1.21852 | 5.8% | | |
| 1.08410 | 6.0% | | |
| 0.68221 | -4.6% | | |
| 0.76603 | 4.7% | | |
| 0.72226 | 3.2% | | |
| 0.90668 | -0.2% | | |
| 0.96398 | 6.2% | | |
| 1.26203 | 12.5% | | |
| 1.06905 | 7.1% | | |
| ba05.mpr: | 10 | [Rows] | COMTAX |
| 1.43413 | 28.2% | | |
| 1.37431 | 12.8% | | |
| 1.09744 | 1.2% | | |
| 0.67687 | -0.8% | | |
| 0.69419 | -9.4% | | |
| 0.63512 | -12.1% | | |
| 0.87066 | -4.0% | | |
| 0.88821 | -7.9% | | |
| 1.17831 | -6.6% | | |
| 1.08333 | 1.3% | | |
| ba06.mpr: | 10 | [Rows] | COMTAX |
| 1.28709 | -10.3% | | |
| 1.06529 | -22.5% | | |
| 0.90210 | -17.8% | | |
| 0.61031 | -9.8% | | |
| 0.61094 | -12.0% | | |
| 0.58273 | -8.2% | | |
| 0.82080 | -5.7% | | |
| 0.94347 | 6.2% | | |
| 1.32670 | 12.6% | | |
| 1.10923 | 2.4% | | |
| ba07.mpr: | 10 | [Rows] | COMTAX |
| 1.25042 | -2.8% | | |
| 1.02776 | -3.5% | | |
| 0.81930 | -9.2% | | |

| | | | |
|-----------|--------|--------|--------|
| 0.56061 | -8.1% | | |
| 0.59097 | -3.3% | | |
| 0.50992 | -12.5% | | |
| 0.79370 | -3.3% | | |
| 0.89437 | -5.2% | | |
| 1.10621 | -16.6% | | |
| 0.97888 | -11.8% | | |
| ba08.mpr: | 10 | [Rows] | COMTAX |
| 1.27864 | 2.3% | | |
| 1.21776 | 18.5% | | |
| 0.81842 | -0.1% | | |
| 0.56582 | 0.9% | | |
| 0.54674 | -7.5% | | |
| 0.46468 | -8.9% | | |
| 0.73508 | -7.4% | | |
| 0.89486 | 0.1% | | |
| 1.07871 | -2.5% | | |
| 0.97644 | -0.2% | | |
| ba09.mpr: | 10 | [Rows] | COMTAX |
| 1.34766 | 5.4% | | |
| 1.44548 | 18.7% | | |
| 1.05092 | 28.4% | | |
| 0.60903 | 7.6% | | |
| 0.52336 | -4.3% | | |
| 0.46976 | 1.1% | | |
| 0.79046 | 7.5% | | |
| 0.92927 | 3.8% | | |
| 1.10231 | 2.2% | | |
| 0.92355 | -5.4% | | |
| ba10.mpr: | 10 | [Rows] | COMTAX |
| 1.39930 | 3.8% | | |
| 1.48025 | 2.4% | | |
| 1.11111 | 5.7% | | |
| 0.60903 | 0.0% | | |
| 0.52336 | 0.0% | | |
| 0.46976 | 0.0% | | |
| 0.84977 | 7.5% | | |
| 1.05503 | 13.5% | | |
| 1.12423 | 2.0% | | |
| 0.93914 | 1.7% | | |
| ba11.mpr: | 10 | [Rows] | COMTAX |
| 1.41560 | 1.2% | | |
| 1.63321 | 10.3% | | |
| 1.11111 | 0.0% | | |
| 0.71742 | 17.8% | | |
| 0.53307 | 1.9% | | |
| 0.46976 | 0.0% | | |

| | | | |
|-----------|------|----------|--------|
| 0.91395 | 7.6% | | |
| 1.09472 | 3.8% | | |
| 1.12423 | 0.0% | | |
| 0.94123 | 0.2% | | |
| ba12.mpr: | 10 | [Rows] | COMTAX |
| 1.41560 | 0.0% | | |
| 1.68208 | 3.0% | | |
| 1.11111 | 0.0% | | |
| 0.75205 | 4.8% | | |
| 0.54237 | 1.7% | | |
| 0.46976 | 0.0% | | |
| 0.92933 | 1.7% | | |
| 1.09472 | 0.0% | | |
| 1.12423 | 0.0% | | |
| 0.94123 | 0.0% | | |
| ba13.mpr: | | [Same] | COMTAX |
| ba14.mpr: | | [Same] | COMTAX |
| ba15.mpr: | | [Same] | COMTAX |
| ba16.mpr: | | [Same] | COMTAX |

CTSAVE All positive savings

DESCRIPTION

This parameter is the scaling factor supplied by the user to allow for adjustments to household savings.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1.00 | -- | user-supplied |

| | | | |
|-----------|------|------|----------------------|
| ba98.mpr: | 1.00 | 0.0% | user-supplied |
| ba99.mpr: | 1.00 | 0.0% | user-supplied |
| ba00.mpr: | 1.00 | 0.0% | user-supplied |
| ba01.mpr: | 1.00 | 0.0% | user-supplied |
| ba02.mpr: | 1.00 | 0.0% | user-supplied |
| ba03.mpr: | 1.00 | 0.0% | user-supplied |
| ba04.mpr: | 1.00 | 0.0% | user-supplied |
| ba05.mpr: | 1.00 | 0.0% | user-supplied |
| ba06.mpr: | 1.00 | 0.0% | user-supplied |
| ba07.mpr: | 1.00 | 0.0% | user-supplied |
| ba08.mpr: | 1.00 | 0.0% | user-supplied |
| ba09.mpr: | 1.00 | 0.0% | user-supplied |
| ba10.mpr: | 1.00 | 0.0% | user-supplied |
| ba11.mpr: | 1.00 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00 | 0.0% | Copied from ba15.mpr |

CTTOBMAX Maximum value of tobacco expenditures

DESCRIPTION

When this CTCAPTOBFLG is turned on, total tobacco expenditures (including taxes) are not allowed to be larger than this amount.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|-------------------------|
| ba97.mpr: | 14593.72 | -- | Derived by SPSPD/M team |

| | | | |
|-----------|----------|------|---|
| ba98.mpr: | 14739.01 | 1.0% | Derived by SPSD/M team |
| ba99.mpr: | 14997.31 | 1.8% | Derived by SPSD/M team |
| ba00.mpr: | 15400.90 | 2.7% | Derived by SPSD/M team |
| ba01.mpr: | 15788.34 | 2.5% | Derived by SPSD/M team |
| ba02.mpr: | 16143.50 | 2.2% | Derived by SPSD/M team |
| ba03.mpr: | 16595.52 | 2.8% | Derived by SPSD/M team |
| ba04.mpr: | 16902.24 | 1.8% | Derived by SPSD/M team |
| ba05.mpr: | 17273.54 | 2.2% | Derived by SPSD/M team |
| ba06.mpr: | 17612.56 | 2.0% | Derived by SPSD/M team |
| ba07.mpr: | 18000.00 | 2.2% | Derived by SPSD/M team |
| ba08.mpr: | 18419.73 | 2.3% | Derived by SPSD/M team |
| ba09.mpr: | 18468.16 | 0.3% | Derived by SPSD/M team |
| ba10.mpr: | 18796.32 | 1.8% | Derived by SPSD/M team |
| ba11.mpr: | 19393.29 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 19828.92 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 20216.14 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 20619.49 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 21038.97 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 21458.47 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CTTXRM Base year commodity tax removal factor [com x prov]

DESCRIPTION

The Input - Output based effective tax rates are generated with a denominator net of taxes to facilitate direct interpretation of alternate commodity tax regimes. Since the household expenditure observations on the SPSD are inclusive of survey year taxes, this factor must first be applied to the data before alternate effective rates can be properly used.

CTUITFLG B.C. Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form BC428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1BC E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |

```

ba13.mpr:    1          --    Copied from ba12.mpr
ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

CTXFLG B.C. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form |
| | | | BC428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form |
| | | | BC428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form |
| | | | BC428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form |
| | | | BC428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form |
| | | | BC428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form |
| | | | BC428 - 2005 |

| | | | |
|-----------|---|----|---|
| ba06.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1BC E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

CWITBFAM B.C. Working Income Tax Benefit amount for couples/single parents

DESCRIPTION

This is the maximum British Columbia Working Income Tax Benefit (WITB) refundable credit amount for couples and single parents who are at least 19 years of age, who are not full-time students for more than 3 months in the taxation year and who are residents of British Columbia.

Individuals in a couple or single parent family will have their benefit calculated as CWITBPIR of each dollar of earned income in excess of CWITBMINE to this maximum. The credit may be reduced by CWITBRR for each dollar of their net income in excess of CWITBFPO.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1395.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 1422.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 1825.00 | 28.3% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 1836.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 1894.31 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 1936.86 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1974.68 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 2014.08 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 2055.05 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 2096.03 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CWITBFPO B.C. WITB Family Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum British Columbia Working Income Tax Benefit (WITB) refundable credit begins to be reduced for couples or single parent families who are residents of British Columbia. Their maximum credit amount

CWITBFAM will be reduced by CWITBRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 13000.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 13247.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 15500.00 | 17.0% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 15593.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 16088.23 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 16449.62 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 16770.85 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 17105.46 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |

```

ba15.mpr:    17453.45    2.0%    Grown from ba14.mpr using
              CPI=1.020344
ba16.mpr:    17801.45    2.0%    Grown from ba15.mpr using
              CPI=1.019939

```

CWITBMINE B.C. Working Income Tax Benefit Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the British Columbia refundable Working Income Tax Benefit (WITB).

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 4750.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 4750.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 4750.00 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |


```

ba10.mpr:    4750.00      0.0%  Federal Income Tax 2010 -
              Schedule 6 (5010-S6)
ba11.mpr:    4750.00      0.0%  Grown from ba10.mpr using
              NONE=1.0000
ba12.mpr:    4750.00      0.0%  Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    4750.00      0.0%  Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    4750.00      0.0%  Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    4750.00      0.0%  Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    4750.00      0.0%  Grown from ba15.mpr using
              NONE=1.0000

```

CWITBPIR B.C. Working Income Tax Benefit Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the British Columbia refundable Working Income Tax Benefit (WITB) for British Columbia individuals/families with earnings in excess of CWITBMINE, until the respective maximum benefit is attained. Single individuals are eligible for a maximum benefit amount of CWITBSNG while individuals in a couple or single parent family are eligible for a maximum benefit amount of CWITBFAM.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.17000 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 0.17000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 0.21000 | 23.5% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 0.21000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 0.21000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.21000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.21000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.21000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.21000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.21000 | 0.0% | Copied from ba15.mpr |

CWITBRR B.C. Working Income Tax Benefit Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the British Columbia refundable Working Income Tax Benefit (WITB). Single individuals who are residents of British Columbia will see their maximum benefit amount of CWITBSNG reduced by this rate for every dollar of net income in excess of CWITBSPO. British Columbia families and single parents will see their maximum benefit amount of CWITBFAM reduced by this rate for every dollar of family net income in excess of CWITBFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.17000 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 0.17000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 0.17000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 0.17000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 0.17000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.17000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.17000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.17000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.17000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.17000 | 0.0% | Copied from ba15.mpr |

CWITBSAMTB.C. WITB Supplement for Disabilities Amount

DESCRIPTION

This is the maximum British Columbia Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit amount for non-student individuals who are at least 19 years of age, who are eligible for the disability tax credit in the taxation year and who are residents of British Columbia.

Individuals will have their benefit calculated as CWITBSPIR of each dollar of earned income in excess of CWITBSMINE to this maximum. The credit may be reduced by CWITBSRR for each dollar of their net income in excess of the turndown threshold. For single individuals, or those in a couple where the other spouse is ineligible for the B.C. WITB based

on the spouse's student status, the turndown threshold is CWITBSSPO. For couples where both are B.C. WITB eligible and for single parent families, the threshold is CWITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 340.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 346.00 | 1.8% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 515.00 | 48.8% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 518.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 534.45 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 546.46 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 557.13 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 568.25 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |

```

ba15.mpr:      579.81          2.0%   Grown from ba14.mpr using
                CPI=1.020344
ba16.mpr:      591.37          2.0%   Grown from ba15.mpr using
                CPI=1.019939

```

CWITBSCRR B.C. WITB Supplement for Disabilities Reduction Rate for eligible couples

DESCRIPTION

This parameter contains the reduction rate for the British Columbia refundable Working Income Tax Benefit (WITB) Supplement for Disabilities where both individuals in a couple are eligible for the disability tax credit. Eligible individuals will see their maximum benefit amount of CWITBSAMT reduced by this rate for every dollar of family net income in excess of CWITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.08500 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 0.08500 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 0.08500 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 0.08500 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 0.08500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.08500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08500 | 0.0% | Copied from ba15.mpr |

CWITBSFPO B.C. WITB Supplement for Disabilities Family Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum British Columbia Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for couples and single parent families. Their maximum credit amount CWITBSAMT will be reduced by CWITBSRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|-------|---|
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 21206.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 21609.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 26235.00 | 21.4% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 26392.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 27230.21 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 27841.88 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 28385.58 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 28951.93 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 29540.93 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 30129.95 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CWITBSMINE B.C. WITB Supplement for Disabilities Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the British Columbia refundable Working Income Tax Benefit (WITB) Supplement for Disabilities.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 2750.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 2750.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 2295.00 | -16.5% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 2295.00 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 2295.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 2295.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2295.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2295.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2295.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2295.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

CWITBSNG B.C. Working Income Tax Benefit amount for singles

DESCRIPTION

This is the maximum British Columbia Working Income Tax Benefit (WITB) refundable credit amount for single individuals who are at least 19 years of age without dependents, who

are not full-time students for more than 3 months in the taxation year and who are residents of British Columbia.

Individuals will have their benefit calculated as CWITBPIR of each dollar of earned income in excess of CWITBMINE to this maximum. The credit may be reduced by CWITBRR for each dollar of their net income in excess of CWITBSPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 785.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 800.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 1150.00 | 43.7% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 1157.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 1193.75 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 1220.57 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 1244.41 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1269.24 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1295.06 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1320.88 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CWITBSPIR B.C. WITB Supplement for Disabilities Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the British Columbia refundable Working Income Tax Benefit (WITB) Supplement for Disabilities for individuals who are eligible for the disability tax credit with earnings in excess of CWITBSMINE, until the respective maximum benefit of CWITBSAMT is attained.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba07.mpr: | 0.17000 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 0.17000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 0.21000 | 23.5% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 0.21000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 0.21000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.21000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.21000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.21000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.21000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.21000 | 0.0% | Copied from ba15.mpr |

CWITBSPO B.C. WITB Single Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum British Columbia Working Income Tax Benefit (WITB) refundable credit begins to be reduced for single individuals who are at least 19 years of age, have no dependents and are residents of British Columbia. Their maximum credit amount CWITBSNG will be reduced by CWITBRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|-------|---|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 9500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 9681.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 11500.00 | 18.8% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 11569.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 11936.43 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 12204.56 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 12442.89 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 12691.15 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 12949.34 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 13207.54 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CWITBSRR B.C. WITB Supplement for Disabilities Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the British Columbia refundable Working Income Tax Benefit (WITB) Supplement for Disabilities. Single individuals will see their maximum benefit amount of CWITBSAMT reduced by this rate for every dollar of net income in excess of CWITBSSPO. Families and single parents will see their maximum benefit amount of CWITBSAMT reduced by this rate for every dollar of family net income in excess of CWITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.17000 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 0.17000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 0.17000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |
| ba10.mpr: | 0.17000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 0.17000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.17000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.17000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.17000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.17000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.17000 | 0.0% | Copied from ba15.mpr |

CWITBSSPO B.C. WITB Supplement for Disabilities Single Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum British Columbia Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for single individuals who are at least 19 years of age, have no dependents and are residents of British Columbia. Their maximum credit amount CWITBSAMT will be reduced by CWITBSRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 14118.00 | -- | Federal Income Tax 2007 - Schedule 6 (5010-S6) |
| ba08.mpr: | 14386.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5010-S6) |
| ba09.mpr: | 18265.00 | 27.0% | Federal Income Tax 2009 - Schedule 6 (5010-S6) |

| | | | |
|-----------|----------|------|---|
| ba10.mpr: | 18375.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5010-S6) |
| ba11.mpr: | 18958.59 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 19384.46 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 19763.00 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 20157.31 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 20567.39 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 20977.48 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

CYPNDL B.C. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a British Columbia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (CTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txbc | Compute provincial taxes for British Columbia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1000.00 | -- | Federal Income Tax Form BC428 - 2000 |

| | | | |
|-----------|---------|------|--|
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form BC428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Form TD1BC E (11) |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DISTFLAG Distribution facility activation flag

DESCRIPTION

This control parameter activates the distributional analysis facility of SPSM, which allows the user to produce certain distributional reports on an SPSD/M variable.

DISTP Breakpoints for histogram plot [array]

DESCRIPTION

This control parameter, when activated by DISTFLAG, is a vector of decile cutpoints used on the horizontal axis of the histogram frequency plot. Only values which fall between the first and last values of DISTP are used to produce the plot, so that DISTP also functions to truncate tails of the distribution for display purposes.

DISTPHGT Height of histogram plot

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls the number of vertical print positions used to produce the histogram plot. If this number is increased, the histogram plot can show a greater amount of detail.

The default value of DISTPHGT is 17.

DISTPWID Width of histogram plot

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls the number of horizontal print positions used to produce the histogram plot. If this number is increased, the plot can show a greater amount of detail.

The default value of DISTPWID is 70.

DISTSAMP Distribution facility sample size

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls how many sample observations are maintained in memory for computing deciles and the histogram plot. If this

number is increased, the deciles can be computed more accurately, but at the cost of increased use of the computer memory.

The default value of DISTSAMP is 400000 which is bigger than the total number of observations in the SPSS. This means that all observations will be used by the distributional facility unless the value of DISTSAMP is reduced.

DISTUNIT Distribution facility family level

DESCRIPTION

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

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

The default value for DISTUNIT is 0.

DISTVAR Distribution facility variable [string]

DESCRIPTION

The value of the DISTVAR control parameter is any valid class or analysis variable name for which a histogram plot and distributional statistics are desired. The value of DISTFLAG must be set to 1 or this parameter will be ignored.

DISTZERO Distribution facility zero inclusion flag

DESCRIPTION

This control parameter, when activated by DISTFLAG, controls whether or not observations of the variable specified by DISTVAR with value zero are to be included when producing the distribution reports.

The default value of DISTZERO is 1.

EARNMIN Earnings threshold to be an earner

DESCRIPTION

This parameter, found in the database adjustment (.apr) parameter file, is used to specify the minimum employment and self-employment income an individual must have in order to be considered an "earner". This value is used to produce the class variables nfnearn, cfnearn, efnearn, and hdnearn.

EDDISPT Part time students with disabilities flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|------------|-------|--------|---------------------------------------|
| ba97.mpr : | 1 | -- | Federal Income Tax 1997 - Line 322 |

| | | | |
|-----------|---|----|---------------------------------------|
| ba98.mpr: | 1 | -- | Federal Income Tax 1998 - Line 322 |
| ba99.mpr: | 1 | -- | Federal Income Tax 1999 - Line 323 |
| ba00.mpr: | 1 | -- | Federal Income Tax 2000 - Line 323 |
| ba01.mpr: | 1 | -- | Federal Income Tax 2001 - Line 323 |
| ba02.mpr: | 1 | -- | Federal Income Tax 2002 - Line 323 |
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Line 323 |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Line 323 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Line 323 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 323 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 323 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 323 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 323 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 323 |
| ba11.mpr: | 1 | -- | Form TD1 E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

EDUCADJFLAG Adjust education months activation flag

DESCRIPTION

This parameter, defined in the database adjustment parameter file, activates the adjustment of the months of education (ideducfm and ideducpm) for students in post-secondary school aged 16 to 18. As few of these people file income taxes, their months of education would otherwise be under-reported. The months of education for these students is drawn from the EDUCMPQ and EDUCMROC distributions when EDUCADJFLAG is turned on.

EDUCMPQ Distribution of months in school by age for Quebec

DESCRIPTION

When EDUCADJFLAG is turned on, an adjustment of the months of education (ideducfm and ideducpm) for students in post-secondary school aged 16 to 18 is made. This parameter represents the distribution of months in school for students in Quebec, by months and age.

EDUCMROC Distribution of months in school by age for provinces other than Quebec

DESCRIPTION

When EDUCADJFLAG is turned on, an adjustment of the months of education (ideducfm and ideducpm) for students in post-secondary school aged 16 to 18 is made. This parameter represents the distribution of months in school for students in provinces other than Quebec, by months and age.

EDXPM Education amount per month of full-time studies

DESCRIPTION

Dollar amount multiplied by number of eligible full-time months of study to determine education deduction.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txitax | Compute taxable income and individual credits |
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 150.00 | -- | Federal Income Tax 1997 - Schedule 11 |
| ba98.mpr: | 200.00 | 33.3% | Federal Income Tax 1998 - Schedule 11 & Line 322 |
| ba99.mpr: | 200.00 | 0.0% | Federal Income Tax 1999 - Schedule 11 & Line 323 |
| ba00.mpr: | 200.00 | 0.0% | Federal Income Tax 2000 - Schedule 11 & Line 323 |
| ba01.mpr: | 400.00 | 100.0% | Federal Income Tax 2001 - Schedule 11 & Line 323 |
| ba02.mpr: | 400.00 | 0.0% | Federal Income Tax 2002 - Schedule 11 & Line 323 |
| ba03.mpr: | 400.00 | 0.0% | Federal Income Tax 2003 - Schedule 11 & Line 323 |
| ba04.mpr: | 400.00 | 0.0% | Federal Income Tax 2004 - Schedule 11 & Line 323 |
| ba05.mpr: | 400.00 | 0.0% | Federal Income Tax 2005 - Schedule 11 & Line 323 |
| ba06.mpr: | 400.00 | 0.0% | Federal Income Tax 2006 - Schedule 11 & Line 323 |
| ba07.mpr: | 400.00 | 0.0% | Federal Income Tax 2007 - Schedule 11 & Line 323 |
| ba08.mpr: | 400.00 | 0.0% | Federal Income Tax 2008 - Schedule 11 & Line 323 |
| ba09.mpr: | 400.00 | 0.0% | Federal Income Tax 2009 - Schedule 11 & Line 323 |
| ba10.mpr: | 400.00 | 0.0% | Federal Income Tax 2010 - Schedule 11 & Line 323 |
| ba11.mpr: | 400.00 | 0.0% | Form TD1 E (11) |
| ba12.mpr: | 400.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 400.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 400.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 400.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 400.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

Dollar amount multiplied by number of eligible part-time months of study to determine education deduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |
| txman | Compute provincial taxes for Manitoba |
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 60.00 | -- | Federal Income Tax 1998 - Schedule 11 & Line 321 |
| ba99.mpr: | 60.00 | 0.0% | Federal Income Tax 1999 - Schedule 11 & Line 321 |
| ba00.mpr: | 60.00 | 0.0% | Federal Income Tax 2000 - Schedule 11 & Line 321 |
| ba01.mpr: | 120.00 | 100.0% | Federal Income Tax 2001 - Schedule 11 & Line 321 |
| ba02.mpr: | 120.00 | 0.0% | Federal Income Tax 2002 - Schedule 11 & Line 321 |
| ba03.mpr: | 120.00 | 0.0% | Federal Income Tax 2003 - Schedule 11 & Line 323 |
| ba04.mpr: | 120.00 | 0.0% | Federal Income Tax 2004 - Schedule 11 & Line 323 |
| ba05.mpr: | 120.00 | 0.0% | Federal Income Tax 2005 - Schedule 11 & Line 323 |
| ba06.mpr: | 120.00 | 0.0% | Federal Income Tax 2006 - Schedule 11 & Line 323 |

| | | | |
|-----------|--------|------|---|
| ba07.mpr: | 120.00 | 0.0% | Federal Income Tax 2007 - Schedule 11 & Line 323 |
| ba08.mpr: | 120.00 | 0.0% | Federal Income Tax 2008 - Schedule 11 & Line 323 |
| ba09.mpr: | 120.00 | 0.0% | Federal Income Tax 2009 - Schedule 11 & Line 323 |
| ba10.mpr: | 120.00 | 0.0% | Federal Income Tax 2010 - Schedule 11 & Line 323 |
| ba11.mpr: | 120.00 | 0.0% | Form TD1 E (11) |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 120.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 120.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

EMPTXC Canada Employment Credit

DESCRIPTION

This parameter contains the maximum dollar amount for the Canada Employment Credit (imemptxc). Individuals with employment income (idiemp) can claim this non-refundable tax credit as the lesser of this amount and their employment income, times FNTCR.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 250.00 | -- | Federal Income Tax 2006 - Line 363 |
| ba07.mpr: | 1000.00 | 300.0% | Federal Income Tax 2007 - Line 363 |
| ba08.mpr: | 1019.00 | 1.9% | Federal Income Tax 2008 - Line 363 |
| ba09.mpr: | 1044.00 | 2.5% | Federal Income Tax 2009 - Line 363 |
| ba10.mpr: | 1051.00 | 0.7% | Federal Income Tax 2010 - Line 363 |
| ba11.mpr: | 1065.00 | 1.3% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 1088.92 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1110.18 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1132.33 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1155.37 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1178.41 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

EMXM Married equivalent exemption/amount

DESCRIPTION

A head with no spouse may claim a dependent child for this amount plus EMXMEXT for the Equivalent-to-Spouse amount. This amount is reduced by the child's net income exceeding

the turndown level (EMXMT + EMXMTEXT). The Federal Budget announced additional amounts to be added to the equivalent-to-spouse amount for the years 2006 to 2009, which are found in the parameter EMXMEXT.

See also EMXMEXT and EMXMTEXT.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 5380.00 | -- | Federal Income Tax 1997 - Schedule 5 & Line 305 |
| ba98.mpr: | 5380.00 | 0.0% | Federal Income Tax 1998 - Schedule 5 & Line 305 |
| ba99.mpr: | 5718.00 | 6.3% | Federal Income Tax 1999 - Line 305 |
| ba00.mpr: | 6140.00 | 7.4% | Federal Income Tax 2000 - Line 305 |
| ba01.mpr: | 6293.00 | 2.5% | Federal Income Tax 2001 - Line 305 |
| ba02.mpr: | 6482.00 | 3.0% | Federal Income Tax 2002 - Line 305 |
| ba03.mpr: | 6586.00 | 1.6% | Federal Income Tax 2003 - Line 305 |
| ba04.mpr: | 6803.00 | 3.3% | Federal Income Tax 2004 - Line 305 |
| ba05.mpr: | 7344.00 | 8.0% | Federal Income Tax 2005 - Line 305 |
| ba06.mpr: | 7505.00 | 2.2% | Federal Income Tax 2006 - Line 305 |
| ba07.mpr: | 9600.00 | 27.9% | Federal Income Tax 2007 - Line 305 |
| ba08.mpr: | 9600.00 | 0.0% | Federal Income Tax 2008 - Line 305 |

| | | | |
|-----------|----------|------|---|
| ba09.mpr: | 10320.00 | 7.5% | Federal Income Tax 2009 - Line 305 |
| ba10.mpr: | 10382.00 | 0.6% | Federal Income Tax 2010 - Line 305 |
| ba11.mpr: | 10527.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 10763.47 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 10973.66 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 11192.61 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 11420.31 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 11648.02 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

EMXMEXT Married equivalent amount extra top-up

DESCRIPTION

This parameter contains the additional amounts to be added to the equivalent-to-married amount as announced in the Federal Budget for the years 2006 to 2009. This amount will be added to EMXM and then multiplied by FNTCR, the result is contained in imcemc.

See also EMXM, EMXMT and EMXMTEXT.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

```

ba99.mpr:    0.00      --      Not in effect
ba00.mpr:    0.00      --      Not in effect
ba01.mpr:    0.00      --      Not in effect
ba02.mpr:    0.00      --      Not in effect
ba03.mpr:    0.00      --      Not in effect
ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

EMXMT Married equivalent exemption/amount turndown level

DESCRIPTION

The equivalent-to-spouse amount (EMXM + EMXMEXT) begins to be reduced when the applicable child's net income exceeds this amount plus EMXMTEXT. This parameter is used in the calculation of incemc.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 538.00 | -- | Federal Income Tax 1997 - Schedule 5 & Line 305 |
| ba98.mpr: | 538.00 | 0.0% | Federal Income Tax 1998 - Schedule 5 & Line 305 |
| ba99.mpr: | 572.00 | 6.3% | Federal Income Tax 1999 - Line 305 |
| ba00.mpr: | 614.00 | 7.3% | Federal Income Tax 2000 - Line 305 |
| ba01.mpr: | 630.00 | 2.6% | Federal Income Tax 2001 - Line 305 |
| ba02.mpr: | 649.00 | 3.0% | Federal Income Tax 2002 - Line 305 |
| ba03.mpr: | 659.00 | 1.5% | Federal Income Tax 2003 - Line 305 |
| ba04.mpr: | 681.00 | 3.3% | Federal Income Tax 2004 - Line 305 |
| ba05.mpr: | 735.00 | 7.9% | Federal Income Tax 2005 - Line 305 |
| ba06.mpr: | 751.00 | 2.2% | Federal Income Tax 2006 - Line 305 |
| ba07.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba08.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba09.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPI=1.019939 |

EMXMTEXT Married equivalent amount turndown level extra top-up

DESCRIPTION

The equivalent-to-married amount (EMXM + EMXMEXT) begins to be reduced when the spouse's net income exceeds EMXMT plus this amount. This parameter is used in the calculation of imcemc.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba08.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba09.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

ESPAT Extended SPA take-up rate by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of an eligible widow/widower applying for the Spouses Allowance. The parameter GISTURFLAG must be set to 1 for these probabilities to be applied.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------------------|
| ba97.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.773 | (0.0000) |
| 6373 | 1.000 | (0.0000) |
| ba98.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.773 | (0.0000) |
| 6436 | 1.000 | (0.0000) |
| ba99.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.773 | (0.0000) |
| 6549 | 1.000 | (0.0000) |
| ba00.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.773 | (0.0000) |

| | | | |
|-----------|-------|----------|---|
| 6725 | 1.000 | (0.0000) | |
| ba01.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 6894 | 1.000 | (0.0000) | |
| ba02.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 7049 | 1.000 | (0.0000) | |
| ba03.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 7247 | 1.000 | (0.0000) | |
| ba04.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 7381 | 1.000 | (0.0000) | |
| ba05.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 7543 | 1.000 | (0.0000) | |
| ba06.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 7691 | 1.000 | (0.0000) | |
| ba07.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 7860 | 1.000 | (0.0000) | |
| ba08.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 8043 | 1.000 | (0.0000) | |
| ba09.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 8064 | 1.000 | (0.0000) | |
| ba10.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 8212 | 1.000 | (0.0000) | |
| ba11.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.773 | (0.0000) | |
| 8476 | 1.000 | (0.0000) | |
| ba12.mpr: | 2 | [Rows] | Grown from ba11.mpr using CPI=1.022463 |
| 0 | 0.773 | (0.0000) | |
| 8666 | 1.000 | (0.0000) | |
| ba13.mpr: | 2 | [Rows] | Grown from ba12.mpr using CPI=1.019528 |
| 0 | 0.773 | (0.0000) | |
| 8835 | 1.000 | (0.0000) | |
| ba14.mpr: | 2 | [Rows] | Grown from ba13.mpr using CPI=1.019952 |
| 0 | 0.773 | (0.0000) | |
| 9011 | 1.000 | (0.0000) | |


```

ba15.mpr:      2          [Rows]   Grown from ba14.mpr using
                CPI=1.020344
                0      0.773   (0.0000)
                9194   1.000   (0.0000)
ba16.mpr:      2          [Rows]   Grown from ba15.mpr using
                CPI=1.019939
                0      0.773   (0.0000)
                9377   1.000   (0.0000)

```

ETAFLAG Activate fraction completed display

DESCRIPTION

When activated, ETAFLAG will cause SPSM to generate a horizontal histogram which indicates an estimate of what percentage of the requested simulation has been completed. Note that the estimate will not be particularly accurate when selecting small samples.

The default value for ETAFLAG is 1.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

EXPADJ Adjustment Factor: All expenditure adjustment

DESCRIPTION

This parameter adjusts expenditures to better represent values in the database year. The value for the parameter remains constant for all model years and is applied prior to the other expenditure growth factors. The parameter is indexed by province (hdprov).

This parameter should be set to 1 when outputting data in order to build a new database (bldfxv). Otherwise the parameter will be applied twice.

FACTISENF Scale-up factor for non-farm self-employment income

DESCRIPTION

This parameter can be used to "gross-up" non-farm self-employment income before applying the federal tax algorithm. It does not increase the real income received by an individual, but

rather increases the amount of income used when calculating taxes. It is intended to be used to simulate the effect of reducing the deductibility of employment expenses. If this kind of simulation is not desired, FACTISENF should be set to the value 1.0.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 1.00000 | -- | User-option |
| ba98.mpr: | 1.00000 | 0.0% | User-option |
| ba99.mpr: | 1.00000 | 0.0% | User-option |
| ba00.mpr: | 1.00000 | 0.0% | User-option |
| ba01.mpr: | 1.00000 | 0.0% | User-option |
| ba02.mpr: | 1.00000 | 0.0% | User-option |
| ba03.mpr: | 1.00000 | 0.0% | User-option |
| ba04.mpr: | 1.00000 | 0.0% | User-option |
| ba05.mpr: | 1.00000 | 0.0% | User-option |
| ba06.mpr: | 1.00000 | 0.0% | User-option |
| ba07.mpr: | 1.00000 | 0.0% | User-option |
| ba08.mpr: | 1.00000 | 0.0% | User-option |
| ba09.mpr: | 1.00000 | 0.0% | User-option |
| ba10.mpr: | 1.00000 | 0.0% | User-option |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When this parameter is assigned a value of 1, Federal and Provincial Family Allowances are calculated. With a value of 0, they are not.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba98.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba99.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba00.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba01.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba02.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba03.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba04.mpr: | 1 | -- | Fed Dropped in 1993, Quebec still active |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

FAMCGTC Family Caregiver Tax Credit Amount

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txcalc | Calculate federal income tax |
| txhstr | Compute family-related deductions or credits |
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 2000.00 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba13.mpr: | 2039.06 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 2079.74 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 2122.05 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 2164.36 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FAMCGTCFLG Family Caregiver Tax Credit activation flag

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|---------------------|---|
| <code>txcalc</code> | Calculate federal income tax |
| <code>txhstr</code> | Compute family-related deductions or credits |
| <code>txitax</code> | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 1 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FAMCGTCTU Family Caregiver Tax Credit Take Up

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.27300 | -- | Iterative calculation from |
| | | | SPSD/M |
| ba13.mpr: | 0.27300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.27300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.27300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.27300 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This is the basic amount of the Integrated Child Tax Benefit allowed per child per year.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1020.00 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 1020.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 1020.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba00.mpr: | 1104.00 | 8.2% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1117.00 | 1.2% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 1151.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1169.00 | 1.6% | CCTB Calculation Sheet - July 2003 to June 2004 |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 1208.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 1228.00 | 1.7% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 1255.00 | 2.2% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1283.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 1307.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 1340.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1348.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1367.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1397.71 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1425.00 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1453.43 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1483.00 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1512.57 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FCBBASP Basic child benefit (per child) for 1st half of year

DESCRIPTION

This is the basic amount of the Integrated Child Tax Benefit allowed per child per year.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1020.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 1020.00 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 1020.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 1020.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba01.mpr: | 1104.00 | 8.2% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1117.00 | 1.2% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 1151.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1169.00 | 1.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 1208.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 1228.00 | 1.7% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 1255.00 | 2.2% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1283.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 1307.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 1340.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1348.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1367.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |

| | | | |
|-----------|---------|------|--|
| ba13.mpr: | 1397.71 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 1425.00 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1453.43 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 1483.00 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FCBECI Child benefits earning supplement cut-in level

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the Integrated Child Tax Benefit.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3750.00 | -- | Federal Budget, 1997 |
| ba98.mpr: | 0.00 | -- | Not in effect, Budget Plan 1998, p.194 |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|------|----|---|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPI=1.019939 |

FCBECIP Child benefits earning supplement cut-in level for 1st half of year

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the Integrated Child Tax Benefit.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 3750.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 3750.00 | 0.0% | Federal Budget, 1997 |
| ba99.mpr: | 0.00 | -- | Not in effect, Budget Plan 1998, p.194 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

This parameter controls whether the original earned income supplement (also known as the working income supplement) is used, or whether the enriched version, with different amounts depending on the number of children in the family, is used. When FCBEIE is set to 0, the original earned income supplement is used. When it is set to 1, the enriched working income supplement proposed in the 1997 budget is calculated.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Federal Budget, 1997 |
| ba98.mpr: | 1 | -- Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 1 | -- The Budget Plan 2000 - page 221 |
| ba00.mpr: | 1 | -- CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1 | -- CCTB Calculation Sheet - July 2001 to June 2002 |

| | | | |
|-----------|---|----|--|
| ba02.mpr: | 1 | -- | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1 | -- | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 1 | -- | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 1 | -- | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 1 | -- | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1 | -- | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 1 | -- | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 1 | -- | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1 | -- | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1 | -- | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FCBEIEP Flag for WIS dependent on number of children for 1st half of year

DESCRIPTION

This parameter controls whether the original earned income supplement (also known as the working income supplement) is used, or whether the enriched version, with different amounts depending on the number of children in the family, is used. When FCBEIEP is set to 0, the original earned income supplement is used. When it is set to 1, the enriched working income supplement proposed in the 1997 budget is calculated.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 1 | -- Federal Budget, 1997 |
| ba99.mpr: | 1 | -- Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 1 | -- The Budget Plan 2000 - page 221 |
| ba01.mpr: | 1 | -- CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1 | -- CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 1 | -- CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1 | -- CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 1 | -- CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 1 | -- CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 1 | -- CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1 | -- CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 1 | -- CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 1 | -- CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1 | -- CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1 | -- CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |

| | | | |
|-----------|---|----|----------------------|
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FCBEIS Child benefits earned income supplement

DESCRIPTION

This parameter represents the amount of the federal earned-income supplement which increases the Federal Child Benefit for low-income working families. When FCBEIE is set to 1, the benefit depends on the number of children. FCBEIS is replaced by FCBEIS1, FCBEIS2, and FCBEIS3.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect, replaced by FCBEIS1, 2, 3 |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

```

ba03.mpr:    0.00      --      Not in effect
ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                CPI=1.022463
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                CPI=1.019528
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                CPI=1.019952
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                CPI=1.020344
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                CPI=1.019939

```

FCBEIS1 WIS/NCBS for first child

DESCRIPTION

This parameter represents the amount received for the first child in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 605.00 | -- | Federal Budget, 1997 |
| ba98.mpr: | 605.04 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 785.00 | 29.7% | The Budget Plan 1999, p. 182 |
| ba00.mpr: | 977.00 | 24.5% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1255.00 | 28.5% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 1293.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1463.00 | 13.1% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 1511.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 1722.00 | 14.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 1945.00 | 13.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1988.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 2025.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 2076.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 2088.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 2118.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 2165.58 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 2207.87 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 2251.92 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 2297.73 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 2343.54 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

This parameter represents the amount received for the first child in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 605.00 | -- | Federal Budget, 1997 |
| ba99.mpr: | 605.04 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 785.00 | 29.7% | The Budget Plan 1999, p. 182 |
| ba01.mpr: | 977.00 | 24.5% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1255.00 | 28.5% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 1293.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1463.00 | 13.1% | CCTB Calculation Sheet - July 2003 to June 2004 |

| | | | |
|-----------|---------|-------|--|
| ba05.mpr: | 1511.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 1722.00 | 14.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 1945.00 | 13.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1988.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 2025.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 2076.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 2088.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 2118.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 2165.58 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 2207.87 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 2251.92 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 2297.73 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FCBEIS2 WIS/NCBS for second child

DESCRIPTION

This parameter represents the amount received for the second child in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 405.00 | -- | Federal Budget, 1997 |
| ba98.mpr: | 405.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 585.00 | 44.4% | The Budget Plan 1999, p. 182 |
| ba00.mpr: | 771.00 | 31.8% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1055.00 | 36.8% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 1087.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1254.00 | 15.4% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 1295.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 1502.00 | 16.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 1720.00 | 14.5% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1758.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 1792.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 1837.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1848.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1873.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1915.07 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 1952.47 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1991.43 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 2031.94 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 2072.45 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FCBEIS2P WIS/NCBS for second child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the second child in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|----------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 405.00 | -- | Federal Budget, 1997 |
| ba99.mpr: | 405.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 585.00 | 44.4% | The Budget Plan 1999, p. 182 |

| | | | |
|-----------|---------|-------|--|
| ba01.mpr: | 771.00 | 31.8% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1055.00 | 36.8% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 1087.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1254.00 | 15.4% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 1295.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 1502.00 | 16.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 1720.00 | 14.5% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1758.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 1792.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 1837.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1848.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1873.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1915.07 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 1952.47 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1991.43 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 2031.94 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FCBEIS3 WIS/NCBS for each additional child

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 330.00 | -- | Federal Budget, 1997 |
| ba98.mpr: | 330.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 510.00 | 54.5% | The Budget Plan 1999, p. 182 |
| ba00.mpr: | 694.00 | 36.1% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 980.00 | 41.2% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 1009.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1176.00 | 16.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 1215.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 1420.00 | 16.9% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 1637.00 | 15.3% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1673.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 1704.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 1747.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 1758.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |

| | | | |
|-----------|---------|------|--|
| ba11.mpr: | 1782.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1822.03 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1857.61 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1894.67 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1933.22 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1971.77 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FCBEIS3P WIS/NCBS for each additional child for 1st half of year

DESCRIPTION

This parameter represents the amount received for the third and additional children in a family from the National Child Benefit Supplement (or the Earned Income Supplement in 1997).

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 330.00 | -- | Federal Budget, 1997 |
| ba99.mpr: | 330.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 510.00 | 54.5% | The Budget Plan 1999, p. 182 |
| ba01.mpr: | 694.00 | 36.1% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 980.00 | 41.2% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 1009.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1176.00 | 16.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 1215.00 | 3.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 1420.00 | 16.9% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 1637.00 | 15.3% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1673.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 1704.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 1747.00 | 2.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1758.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1782.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1822.03 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 1857.61 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 1894.67 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 1933.22 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

This parameter represents the amount of the federal earned-income supplement which increases the Federal Child Benefit for low-income working families. When FCBEIEP is set to 1, the benefit depends on the number of children. FCBEISP is replaced by FCBEIS1P, FCBEIS2P, and FCBEIS3P.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 0.00 | -- | Not in effect, replaced by FCBEIS1P, 2P, 3P |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |

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ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Not in effect
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                CPILAG=1.022463
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                CPILAG=1.019528
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                CPILAG=1.019952
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                CPILAG=1.020344

```

FCBEMX Earnings where WIS phase-in is at maximum

DESCRIPTION

When FCBEIE is equal to 1, the Working Income supplement depends on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at FCBEIC, and reaches its maximum at incomes of FCBEMX. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (FCBEMX – FCBEIC).

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 10000.00 | -- | Federal Budget, 1997 |
| ba98.mpr: | 0.00 | -- | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPI=1.019939 |

FCBEMXP Earnings where WIS phase-in is at maximum for 1st half of year

DESCRIPTION

When FCBEIEP is equal to 1, the Working Income supplement depends on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at FCBEICP, and reaches its maximum at incomes of FCBEMXP. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (FCBEMXP – FCBEICP).

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 10000.00 | -- | Federal Budget, 1997 |
| ba99.mpr: | 0.00 | -- | The Budget Plan 1998, p.194 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

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

When this flag is set to 0, the federal child tax benefit and provincial child benefit programs will be based on the program values set for July of that year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |
| txalta | Compute provincial taxes for Alberta |
| txbc | Compute provincial taxes for British Columbia |
| txctc | Compute child tax credit |
| txman | Compute provincial taxes for Manitoba |
| txnb | Compute provincial taxes for New Brunswick |
| txnfld | Compute provincial taxes for Newfoundland |
| txns | Compute provincial taxes for Nova Scotia |
| txont | Compute provincial taxes for Ontario |
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------|
| ba97.mpr: | 0 | -- | User option |
| ba98.mpr: | 0 | -- | User option |
| ba99.mpr: | 0 | -- | User option |
| ba00.mpr: | 0 | -- | User option |
| ba01.mpr: | 0 | -- | User option |

| | | | |
|-----------|---|----|----------------------|
| ba02.mpr: | 0 | -- | User option |
| ba03.mpr: | 0 | -- | User option |
| ba04.mpr: | 0 | -- | User option |
| ba05.mpr: | 0 | -- | User option |
| ba06.mpr: | 0 | -- | User option |
| ba07.mpr: | 0 | -- | User option |
| ba08.mpr: | 0 | -- | User option |
| ba09.mpr: | 0 | -- | User option |
| ba10.mpr: | 0 | -- | User option |
| ba11.mpr: | 0 | -- | User option |
| ba12.mpr: | 0 | -- | User option |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

FCBERR Child benefits earning supplement reduction rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level. When FCBEIE is set to 1, the reduction rate depends on the number of children and FCBERR1, FCBERR2, and FCBERR3 replace FCBERR.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect, replaced by FCBERR1, 2, 3 |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FCBERR1 WIS/NCBS reduction rate for families with 1 child

DESCRIPTION

For families with one child, this parameter represents the rate at which the National Child Benefit Supplement or the Earned Income Supplement (imfcbene) is reduced when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.12100 | -- | Federal Budget, 1997 |
| ba98.mpr: | 0.12100 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.11500 | -5.0% | The Budget Plan 1999, p. 182 |
| ba00.mpr: | 0.11100 | -3.5% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 0.12200 | 9.9% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 0.12200 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.12200 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.12200 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.12200 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.12200 | 0.0% | Copied from ba15.mpr |

FCBERR1P WIS/NCBS reduction rate for families with 1 child for 1st half of year

DESCRIPTION

For families with one child, this parameter represents the rate at which the National Child Benefit Supplement or the Earned Income Supplement (imfbene) is reduced when family net income exceeds the (FCBETDP) turn down level. This rate is only applied when FCBEIEP is equal to 1. Otherwise, the FCBERRP rate is applied.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.12100 | -- | Federal Budget, 1997 |
| ba99.mpr: | 0.12100 | 0.0% | The Budget Plan 1998, p.194 |
| ba00.mpr: | 0.11500 | -5.0% | The Budget Plan 1999, p. 182 |
| ba01.mpr: | 0.11100 | -3.5% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 0.12200 | 9.9% | CCTB Calculation Sheet - July 2001 to June 2002 |

| | | | |
|-----------|---------|------|--|
| ba03.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 0.12200 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 0.12200 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.12200 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.12200 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.12200 | 0.0% | Copied from ba15.mpr |

FCBERR2 WIS/NCBS reduction rate for families with 2 children

DESCRIPTION

For families with two children, this parameter represents the rate at which the National Child Benefit Supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.20200 | -- | Federal Budget, 1997 |
| ba98.mpr: | 0.20200 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.20100 | -0.5% | The Budget Plan 1999, p. 182 |
| ba00.mpr: | 0.19900 | -1.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 0.22500 | 13.1% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 0.22500 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 0.22700 | 0.9% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 0.22700 | 0.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 0.22800 | 0.4% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 0.22900 | 0.4% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.23000 | 0.4% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 0.23000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.23000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.23000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.23000 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.23000 0.0% Copied from ba15.mpr

FCBERR2P WIS/NCBS reduction rate for families with 2 children for 1st half of year

DESCRIPTION

For families with two children, this parameter represents the rate at which the National Child Benefit Supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETDP) turn down level. This rate is only applied when FCBEIEP is equal to 1. Otherwise, the FCBERRP rate is applied.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.20200 | -- | Federal Budget, 1997 |
| ba99.mpr: | 0.20200 | 0.0% | The Budget Plan 1998, p.194 |
| ba00.mpr: | 0.20100 | -0.5% | The Budget Plan 1999, p. 182 |
| ba01.mpr: | 0.19900 | -1.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 0.22500 | 13.1% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 0.22500 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 0.22700 | 0.9% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 0.22700 | 0.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 0.22800 | 0.4% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 0.22900 | 0.4% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.23000 | 0.4% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 0.23000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 0.23000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.23000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.23000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.23000 | 0.0% | Copied from ba15.mpr |

FCBERR3 WIS/NCBS reduction rate for families with 3+ children

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the National Child Benefit supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.26800 | -- | Federal Budget, 1997 |
| ba98.mpr: | 0.26800 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.27500 | 2.6% | The Budget Plan 1999, p. 182 |
| ba00.mpr: | 0.27800 | 1.1% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 0.32100 | 15.5% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 0.32100 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 0.32600 | 1.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 0.32500 | -0.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 0.32900 | 1.2% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 0.33200 | 0.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.33300 | 0.3% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 0.33300 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.33300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33300 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.33300 0.0% Copied from ba15.mpr

FCBERR3P WIS/NCBS reduction rate for families with 3+ children for 1st half of year

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the National Child Benefit supplement or the earned income supplement (imfcbene) will be reduced by when family net income exceeds the (FCBETDP) turn down level. This rate is only applied when FCBEIEP is equal to 1. Otherwise, the FCBERRP rate is applied.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.26800 | -- | Federal Budget, 1997 |
| ba99.mpr: | 0.26800 | 0.0% | The Budget Plan 1998, p.194 |
| ba00.mpr: | 0.27500 | 2.6% | The Budget Plan 1999, p. 182 |
| ba01.mpr: | 0.27800 | 1.1% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 0.32100 | 15.5% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 0.32100 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |

| | | | |
|-----------|---------|-------|--|
| ba04.mpr: | 0.32600 | 1.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 0.32500 | -0.3% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 0.32900 | 1.2% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 0.33200 | 0.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.33300 | 0.3% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 0.33300 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 0.33300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.33300 | 0.0% | Copied from ba15.mpr |

FCBERRP Child benefits earning supplement reduction rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEISP) will be reduced by when family net income exceeds the (FCBETDP) turn down level. When FCBEIEP is set to 1, the reduction rate depends on the number of children and FCBERR1P, FCBERR2P, and FCBERR3P replace FCBERRP.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.10000 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 0.00000 | -- | Not in effect, replaced by FCBERR1P,2P,3P |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Not in effect |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FCBESR Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be increased when family net income exceeds the (FCBECI) cut-in level. When FCBEIE is set

to1, this parameter is replaced by FCBEMX since the rate of increase will depend on the number of children in the household.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect, replaced by FCBEMX |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |

ba15.mpr: 0.00000 -- Copied from ba14.mpr
 ba16.mpr: 0.00000 -- Copied from ba15.mpr

FCBESRP Child benefits earned income supplement rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEISP) will be increased when family net income exceeds the (FCBECIP) cut-in level. When FCBEIEP is set to 1, this parameter is replaced by FCBEMXP since the rate of increase will depend on the number of children in the household.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.08000 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 0.00000 | -- | Not in effect, replaced by FCBEMXP |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Not in effect |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FCBETD WIS/NCBS turndown level

DESCRIPTION

The level of family net income above which the National Child Benefit Supplement or the Earned Income Supplement is reduced at the rate (FCBERR) or (FCBERR1, FCBERR2, and FCBERR3 when the supplement depends on the number of children).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 20921.00 | -- | Federal Budget, 1997 |
| ba98.mpr: | 20921.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 20921.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba00.mpr: | 21214.00 | 1.4% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 21744.00 | 2.5% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 22397.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 21529.00 | -3.9% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 22615.00 | 5.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 21480.00 | -5.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 20435.00 | -4.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 20883.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 21287.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 23710.00 | 11.4% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 23855.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 24183.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 24726.22 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 25209.07 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 25712.04 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 26235.13 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 26758.23 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

The level of family net income above which the National Child Benefit Supplement or the Earned Income Supplement is reduced at the rate (FCBERRP) or (FCBERR1P, FCBERR2P, and FCBERR3P when the supplement depends on the number of children).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 20921.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 20921.00 | 0.0% | Federal Budget, 1997 |
| ba99.mpr: | 20921.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 20921.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba01.mpr: | 21214.00 | 1.4% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 21744.00 | 2.5% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 22397.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |

| | | | |
|-----------|----------|-------|--|
| ba04.mpr: | 21529.00 | -3.9% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 22615.00 | 5.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 21480.00 | -5.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 20435.00 | -4.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 20883.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 21287.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 23710.00 | 11.4% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 23855.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 24183.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 24726.22 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 25209.07 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 25712.04 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 26235.13 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FCBFLAG Federal Child Tax Benefit activation flag

DESCRIPTION

When FCBFLAG is set to 1, the Federal Integrated Child Tax Benefit proposed in the 1993 Federal Budget is calculated.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FCBLRG Supplement for 3rd and subsequent kids

DESCRIPTION

This parameter is the amount of the annual supplement to families with three children and each subsequent child under the Integrated Child Tax Benefit.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 75.00 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 75.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 75.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba00.mpr: | 77.00 | 2.7% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 78.00 | 1.3% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 80.00 | 2.6% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 82.00 | 2.5% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 84.00 | 2.4% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 86.00 | 2.4% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 88.00 | 2.3% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 90.00 | 2.3% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 91.00 | 1.1% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 93.00 | 2.2% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 94.00 | 1.1% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 95.00 | 1.1% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 97.13 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|--------|------|---|
| ba13.mpr: | 99.03 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 101.01 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 103.06 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 105.11 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FCBLRGP Supplement for 3rd and subsequent kids for 1st half of year

DESCRIPTION

This parameter is the amount of the annual supplement to families with three children and each subsequent child under the Integrated Child Tax Benefit.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------------|
| ba97.mpr: | 75.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 75.00 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 75.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |

| | | | |
|-----------|--------|------|---|
| ba00.mpr: | 75.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba01.mpr: | 77.00 | 2.7% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 78.00 | 1.3% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 80.00 | 2.6% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 82.00 | 2.5% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 84.00 | 2.4% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 86.00 | 2.4% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 88.00 | 2.3% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 90.00 | 2.3% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 91.00 | 1.1% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 93.00 | 2.2% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 94.00 | 1.1% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 95.00 | 1.1% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 97.13 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 99.03 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 101.01 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 103.06 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FCBPI Federal Child Tax Benefit phase-in rate

DESCRIPTION

The value of this parameter is always multiplied by the calculated amount of the Federal child tax benefit (imfcben). The parameter was designed to simulate the partial year benefits due to the commencement of this July to June program in January 1993.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1.00000 | -- | Canada Child Tax Benefit Calculation |
| ba98.mpr: | 1.00000 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba99.mpr: | 1.00000 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba00.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba02.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |

| | | | |
|-----------|---------|------|--|
| ba10.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

FCBPIP Federal Child Tax Benefit phase-in rate for 2nd half of year

DESCRIPTION

The value of this parameter is always multiplied by the calculated amount of the Federal child tax benefit (imfcben). The parameter was designed to simulate the partial year benefits due to the commencement of this July to June program in January 1993.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1.00000 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 1.00000 | 0.0% | Canada Child Tax Benefit Calculation |
| ba99.mpr: | 1.00000 | 0.0% | Redbook, 1998 Edition, p. D5 |

| | | | |
|-----------|---------|------|--|
| ba00.mpr: | 1.00000 | 0.0% | Redbook, 1998 Edition, p. D5 |
| ba01.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-08 |
| ba03.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

FCBRR Multi-children family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with two or more children.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 0.05000 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 1999 to June 2000 |
| ba00.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 0.04000 | -20.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 0.04000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

FCBRRP Multi-children family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with two or more children.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.05000 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 0.05000 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.05000 | 0.0% | The Budget Plan 1998, p.194 |
| ba00.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 1999 to June 2000 |
| ba01.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2001 to June 2002 |

| | | | |
|-----------|---------|--------|--|
| ba03.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 0.05000 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 0.04000 | -20.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 0.04000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

FCBRRS Single-child family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.02500 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 0.02500 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 1999 to June 2000 |
| ba00.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 0.02000 | -20.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

FCBRRSP Single-child family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.02500 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 0.02500 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.02500 | 0.0% | The Budget Plan 1998, p.194 |
| ba00.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 1999 to June 2000 |
| ba01.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2001 to June 2002 |

| | | | |
|-----------|---------|--------|--|
| ba03.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 0.02500 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 0.02000 | -20.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba11.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 0.02000 | 0.0% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

FCBTD Federal child benefits family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Federal Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (FCBRR) for families with two or more children or by (FCBRRS) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 25921.00 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 25921.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 25921.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba00.mpr: | 30004.00 | 15.8% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 32000.00 | 6.7% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 32960.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 33487.00 | 1.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 35000.00 | 4.5% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 35595.00 | 1.7% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 36378.00 | 2.2% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 37178.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba08.mpr: | 37885.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba09.mpr: | 40726.00 | 7.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba10.mpr: | 40970.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba11.mpr: | 41544.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba12.mpr: | 42477.20 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 43306.69 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 44170.75 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 45069.36 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 45968.00 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FCBTDP Federal child benefits family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Federal Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (FCBRRP) for families with two or more children or by (FCBRRSP) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|----------------------------------|
| ba97.mpr: | 25921.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 25921.00 | 0.0% | The Budget Plan 1998, p.194 |

| | | | |
|-----------|----------|-------|--|
| ba99.mpr: | 25921.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 25921.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba01.mpr: | 30004.00 | 15.8% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 32000.00 | 6.7% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 32960.00 | 3.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba04.mpr: | 33487.00 | 1.6% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 35000.00 | 4.5% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 35595.00 | 1.7% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 36378.00 | 2.2% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 37178.00 | 2.2% | CCTB Calculation Sheet - July 2007 to June 2008 |
| ba09.mpr: | 37885.00 | 1.9% | CCTB Calculation Sheet - July 2008 to June 2009 |
| ba10.mpr: | 40726.00 | 7.5% | CCTB Calculation Sheet - July 2009 to June 2010 |
| ba11.mpr: | 40970.00 | 0.6% | CCTB Calculation Sheet - July 2010 to June 2011 |
| ba12.mpr: | 41544.00 | 1.4% | CCTB Calculation Sheet - July 2011 to June 2012 |
| ba13.mpr: | 42477.20 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 43306.69 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 44170.75 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 45069.36 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FCBUCCB Flag for Supplement for children age 6

DESCRIPTION

This parameter activates the interaction between the Universal Child Care Benefit and the Federal Child Tax Benefit supplement for children under age 7. With the introduction of the UCCB, the Child Tax Benefit supplement for children under age 7 will be revised to include only children aged 6, who would not be covered under the UCCB, for the months of July

2006 to June 2007. The child tax benefit supplement for children under 7 will be completely phased out by July 2007.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Federal Budget 2006, Budget Plan, page 219 |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |

```

ba15.mpr:    0          --    Copied from ba14.mpr
ba16.mpr:    0          --    Copied from ba15.mpr

```

FCBUCCBP Flag for Supplement for children age 6 for 1st half of year

DESCRIPTION

This parameter activates the interaction between the Universal Child Care Benefit and the Federal Child Tax Benefit supplement for children under age 7. With the introduction of the UCCB, the Child Tax Benefit supplement for children under age 7 will be revised to include only children aged 6, who would not be covered under the UCCB, for the months of July 2006 to June 2007. The child tax benefit supplement for children under 7 will be completely phased out by July 2007.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|-----------------------------|
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Federal Budget 2006, Budget |
| | | | Plan, page 219 |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

FCBYNG Supplement for children under age 7

DESCRIPTION

This is the supplement given with respect to children under the age of seven as part of the federal Child Tax Benefit (imfcben). The supplement is reduced by a proportion (FCBYNGR) of child care expenses claimed.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 213.00 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 213.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 213.00 | 0.0% | The Budget Plan 2000 - page 221 |
| ba00.mpr: | 219.00 | 2.8% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 221.00 | 0.9% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 228.00 | 3.2% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 232.00 | 1.8% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 239.00 | 3.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 243.00 | 1.7% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 249.00 | 2.5% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

This is the supplement given with respect to children under the age of seven as part of the federal Child Tax Benefit (imfcben). The supplement is reduced by a proportion (FCBYNGRP) of child care expenses claimed.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 213.00 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 213.00 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 213.00 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 213.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba01.mpr: | 219.00 | 2.8% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 221.00 | 0.9% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 228.00 | 3.2% | CCTB Calculation Sheet - July 2002 to June 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 232.00 | 1.8% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 239.00 | 3.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 243.00 | 1.7% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 249.00 | 2.5% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPILAG=1.020344 |

FCBYNGR Child care expense reduction rate

DESCRIPTION

This is the proportion of child care expenses claimed (imcce) by the family which is used to reduce the supplement for young children portion (FCBYNG) of the federal Child Tax Benefit (imfcben).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.25000 | -- | The Budget Plan 1998, p.194 |
| ba98.mpr: | 0.25000 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba99.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 1999 to June 2000 |
| ba00.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba01.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba02.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |
| ba03.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba04.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba05.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba06.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

This is the proportion of child care expenses claimed (imcce) by the family which is used to reduce the supplement for young children portion (FCBYNGP) of the federal Child Tax Benefit (imfcben).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.25000 | -- | Redbook, 1996 Edition, p. D.4 |
| ba98.mpr: | 0.25000 | 0.0% | The Budget Plan 1998, p.194 |
| ba99.mpr: | 0.25000 | 0.0% | Redbook, 1998 Edition, p. D.4 |
| ba00.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 1999 to June 2000 |
| ba01.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2000 to June 2001 |
| ba02.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2001 to June 2002 |
| ba03.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2002 to June 2003 |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2003 to June 2004 |
| ba05.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2004 to June 2005 |
| ba06.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2005 to June 2006 |
| ba07.mpr: | 0.25000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Not in effect |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FCPPCTXC CPP Contributions Tax Credit activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------------------------------|
| ba97.mpr: | 1 | -- | Federal Income Tax 1997 - Line 308 |

| | | | |
|-----------|---|----|---------------------------------------|
| ba98.mpr: | 1 | -- | Federal Income Tax 1998 - Line 308 |
| ba99.mpr: | 1 | -- | Federal Income Tax 1999 - Line 308 |
| ba00.mpr: | 1 | -- | Federal Income Tax 2000 - Line 308 |
| ba01.mpr: | 1 | -- | Federal Income Tax 2001 - Line 308 |
| ba02.mpr: | 1 | -- | Federal Income Tax 2002 - Line 308 |
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Line 308 |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Line 308 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Line 308 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 308 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 308 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 308 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 308 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 308 |
| ba11.mpr: | 1 | -- | Form TD1 E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FDGUR Federal dividend gross-up rate

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates, depending on the taxation year. Taxable dividends deemed to be from other than eligible (small) corporations (imisdivt) are calculated as idividie multiplied by this gross-up rate.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1.25000 | -- | Federal Income Tax 1997 - Line 120 |
| ba98.mpr: | 1.25000 | 0.0% | Federal Income Tax 1998 - Line 120 |
| ba99.mpr: | 1.25000 | 0.0% | Federal Income Tax 1999 - Line 120 |
| ba00.mpr: | 1.25000 | 0.0% | Federal Income Tax 2000 - Line 120 |
| ba01.mpr: | 1.25000 | 0.0% | Federal Income Tax 2001 - Line 120 |
| ba02.mpr: | 1.25000 | 0.0% | Federal Income Tax 2002 - Line 120 |
| ba03.mpr: | 1.25000 | 0.0% | Federal Income Tax 2003 - Line 120 |
| ba04.mpr: | 1.25000 | 0.0% | Federal Income Tax 2004 - Line 120 |
| ba05.mpr: | 1.25000 | 0.0% | Federal Income Tax 2005 - Line 120 |
| ba06.mpr: | 1.25000 | 0.0% | Federal Income Tax 2006 - Schedule 4 & Line 180 |
| ba07.mpr: | 1.25000 | 0.0% | Federal Income Tax 2007 - Schedule 4 & Line 180 |
| ba08.mpr: | 1.25000 | 0.0% | Federal Income Tax 2008 - Schedule 4 & Line 180 |
| ba09.mpr: | 1.25000 | 0.0% | Federal Income Tax 2009 - Schedule 4 & Line 180 |
| ba10.mpr: | 1.25000 | 0.0% | Federal Income Tax 2010 - Schedule 4 & Line 180 |
| ba11.mpr: | 1.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.25000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 1.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.25000 | 0.0% | Copied from ba15.mpr |

FDGURLC Federal dividend gross-up rate from large (eligible) corporations

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates, depending on the taxation year. Taxable dividends deemed to be from eligible (large) corporations (imildivt) are calculated as ididive multiplied by this gross-up rate.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 1.25000 | -- | Federal Income Tax 1997 - Line 120 |
| ba98.mpr: | 1.25000 | 0.0% | Federal Income Tax 1998 - Line 120 |
| ba99.mpr: | 1.25000 | 0.0% | Federal Income Tax 1999 - Line 120 |
| ba00.mpr: | 1.25000 | 0.0% | Federal Income Tax 2000 - Line 120 |
| ba01.mpr: | 1.25000 | 0.0% | Federal Income Tax 2001 - Line 120 |
| ba02.mpr: | 1.25000 | 0.0% | Federal Income Tax 2002 - Line 120 |
| ba03.mpr: | 1.25000 | 0.0% | Federal Income Tax 2003 - Line 120 |
| ba04.mpr: | 1.25000 | 0.0% | Federal Income Tax 2004 - Line 120 |

| | | | |
|-----------|---------|-------|--|
| ba05.mpr: | 1.25000 | 0.0% | Federal Income Tax 2005 - Line 120 |
| ba06.mpr: | 1.45000 | 16.0% | Federal Income Tax 2006 - Schedule 4 & Line 120 |
| ba07.mpr: | 1.45000 | 0.0% | Federal Income Tax 2007 - Schedule 4 & Line 120 |
| ba08.mpr: | 1.45000 | 0.0% | Federal Income Tax 2008 - Schedule 4 & Line 120 |
| ba09.mpr: | 1.45000 | 0.0% | Federal Income Tax 2009 - Schedule 4 & Line 120 |
| ba10.mpr: | 1.44000 | -0.7% | Federal Income Tax 2010 - Schedule 4 & Line 120 |
| ba11.mpr: | 1.41000 | -2.1% | Federal Budget 2008, Annex 4 |
| ba12.mpr: | 1.38000 | -2.1% | Federal Budget 2008, Annex 4 |
| ba13.mpr: | 1.38000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.38000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.38000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.38000 | 0.0% | Copied from ba15.mpr |

FDTCR Federal dividend tax credit rate

DESCRIPTION

The federal dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion. The total dividend tax credit (imfdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.13333 | -- | Federal Income Tax 1997 - Line 425 |
| ba98.mpr: | 0.13333 | 0.0% | Federal Income Tax 1998 - Line 425 |
| ba99.mpr: | 0.13333 | 0.0% | Federal Income Tax 1999 - Line 425 |
| ba00.mpr: | 0.13333 | 0.0% | Federal Income Tax 2000 - Line 425 |
| ba01.mpr: | 0.13333 | 0.0% | Federal Income Tax 2001 - Line 425 |
| ba02.mpr: | 0.13333 | 0.0% | Federal Income Tax 2002 - Line 425 |
| ba03.mpr: | 0.13333 | 0.0% | Federal Income Tax 2003 - Line 425 |
| ba04.mpr: | 0.13333 | 0.0% | Federal Income Tax 2004 - Line 425 |
| ba05.mpr: | 0.13333 | 0.0% | Federal Income Tax 2005 - Line 425 |
| ba06.mpr: | 0.13333 | 0.0% | Federal Income Tax 2006 - Line 425 |
| ba07.mpr: | 0.13333 | 0.0% | Federal Income Tax 2007 - Line 425 |
| ba08.mpr: | 0.13333 | 0.0% | Federal Income Tax 2008 - Line 425 |
| ba09.mpr: | 0.13333 | 0.0% | Federal Income Tax 2009 - Line 425 |
| ba10.mpr: | 0.13333 | 0.0% | Federal Income Tax 2010 - Line 425 |
| ba11.mpr: | 0.13333 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.13333 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.13333 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.13333 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.13333 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.13333 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The federal dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt), times this proportion. The total dividend tax credit (imfdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.13333 | -- | Federal Income Tax 1997 - Line 425 |
| ba98.mpr: | 0.13333 | 0.0% | Federal Income Tax 1998 - Line 425 |
| ba99.mpr: | 0.13333 | 0.0% | Federal Income Tax 1999 - Line 425 |
| ba00.mpr: | 0.13333 | 0.0% | Federal Income Tax 2000 - Line 425 |
| ba01.mpr: | 0.13333 | 0.0% | Federal Income Tax 2001 - Line 425 |
| ba02.mpr: | 0.13333 | 0.0% | Federal Income Tax 2002 - Line 425 |
| ba03.mpr: | 0.13333 | 0.0% | Federal Income Tax 2003 - Line 425 |
| ba04.mpr: | 0.13333 | 0.0% | Federal Income Tax 2004 - Line 425 |
| ba05.mpr: | 0.13333 | 0.0% | Federal Income Tax 2005 - Line 425 |

| | | | |
|-----------|---------|-------|---------------------------------------|
| ba06.mpr: | 0.18965 | 42.2% | Federal Income Tax 2006 - Line 425 |
| ba07.mpr: | 0.18965 | 0.0% | Federal Income Tax 2007 - Line 425 |
| ba08.mpr: | 0.18965 | 0.0% | Federal Income Tax 2008 - Line 425 |
| ba09.mpr: | 0.18965 | 0.0% | Federal Income Tax 2009 - Line 425 |
| ba10.mpr: | 0.17974 | -5.2% | Federal Income Tax 2010 - Line 425 |
| ba11.mpr: | 0.16500 | -8.2% | Federal Budget 2008, Annex 4 |
| ba12.mpr: | 0.15000 | -9.1% | Federal Budget 2008, Annex 4 |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

FECBFLAG Federal Energy Cost Benefit activation flag

DESCRIPTION

When this flag is turned on, persons will receive a transfer from the federal government for the energy cost relief (imfecb). Individuals who have received the National Child Benefit Supplement (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 transfer income and refundable credits (imfothtr).

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Federal Energy Cost Assistance Act |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

FECBGIS Federal Energy Cost Benefit for GIS recipients

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 125.00 | -- | Federal Energy Cost Assistance Act |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 250.00 | -- | Federal Energy Cost Assistance Act |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

FEICTXC Employment Insurance Premiums Tax Credit activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- Federal Income Tax 1997 - Line 312 |
| ba98.mpr: | 1 | -- Federal Income Tax 1998 - Line 312 |
| ba99.mpr: | 1 | -- Federal Income Tax 1999 - Line 312 |
| ba00.mpr: | 1 | -- Federal Income Tax 2000 - Line 312 |
| ba01.mpr: | 1 | -- Federal Income Tax 2001 - Line 312 |
| ba02.mpr: | 1 | -- Federal Income Tax 2002 - Line 312 |

| | | | |
|-----------|---|----|---------------------------------------|
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Line 312 |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Line 312 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Line 312 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 312 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 312 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 312 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 312 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 312 |
| ba11.mpr: | 1 | -- | Form TD1 E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FITEXPFLG Federal Fitness Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 365 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 365 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 365 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 365 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FITEXPMAX Federal Fitness Tax Credit maximum claim

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 500.00 | -- | Federal Income Tax 2007 - Line 365 |
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax 2008 - Line 365 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax 2009 - Line 365 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax 2010 - Line 365 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

FLVCMAX Maximum labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the federal labour sponsored funds tax credit (imlabtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabt看) up to a maximum value FLVCMAX.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---------------------------------------|
| ba97.mpr: | 525.00 | -- | Federal Income Tax 1997 - Line 414 |
| ba98.mpr: | 750.00 | 42.9% | Federal Income Tax 1998 - Line 414 |
| ba99.mpr: | 750.00 | 0.0% | Federal Income Tax 1999 - Line 414 |
| ba00.mpr: | 750.00 | 0.0% | Federal Income Tax 2000 - Line 414 |
| ba01.mpr: | 750.00 | 0.0% | Federal Income Tax 2001 - Line 414 |
| ba02.mpr: | 750.00 | 0.0% | Federal Income Tax 2002 - Line 414 |
| ba03.mpr: | 750.00 | 0.0% | Federal Income Tax 2003 - Line 414 |
| ba04.mpr: | 750.00 | 0.0% | Federal Income Tax 2004 - Line 414 |

| | | | |
|-----------|--------|------|---|
| ba05.mpr: | 750.00 | 0.0% | Federal Income Tax 2005 - Line 414 |
| ba06.mpr: | 750.00 | 0.0% | Federal Income Tax 2006 - Line 414 |
| ba07.mpr: | 750.00 | 0.0% | Federal Income Tax 2007 - Line 414 |
| ba08.mpr: | 750.00 | 0.0% | Federal Income Tax 2008 - Line 414 |
| ba09.mpr: | 750.00 | 0.0% | Federal Income Tax 2009 - Line 414 |
| ba10.mpr: | 750.00 | 0.0% | Federal Income Tax 2010 - Line 414 |
| ba11.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 750.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 750.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 750.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 750.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 750.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

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

DESCRIPTION

This is the rate for the federal labour sponsored funds tax credit (imlabtxc). The credit is derived as a proportion FLVCRT[prov] of the cost of the funds bought (idlabtxg) up to a maximum value FLVCMAX.

Prior to 1988, the federal government provided a credit only if the province already such a program in place.

Note that in 1996, people who bought shares prior to March 6 could claim a 20% rate whereas shares bought afterwards had a 15% rate. In the model we simply use a 15% rate.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 10 | [Rows] Federal Income Tax 1997 - Line 414 |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| 0.15000 | | |
| ba98.mpr: | | [Same] Federal Income Tax 1998 - Line 414 |
| ba99.mpr: | | [Same] Federal Income Tax 1999 - Line 414 |
| ba00.mpr: | | [Same] Federal Income Tax 2000 - Line 414 |
| ba01.mpr: | | [Same] Federal Income Tax 2001 - Line 414 |
| ba02.mpr: | | [Same] Federal Income Tax 2002 - Line 414 |
| ba03.mpr: | | [Same] Federal Income Tax 2003 - Line 414 |
| ba04.mpr: | | [Same] Federal Income Tax 2004 - Line 414 |
| ba05.mpr: | | [Same] Federal Income Tax 2005 - Line 414 |
| ba06.mpr: | | [Same] Federal Income Tax 2006 - Line 414 |

| | | |
|-----------|--------|---|
| ba07.mpr: | [Same] | Federal Income Tax 2007 - Line 414 |
| ba08.mpr: | [Same] | Federal Income Tax 2008 - Line 414 |
| ba09.mpr: | [Same] | Federal Income Tax 2009 - Line 414 |
| ba10.mpr: | [Same] | Federal Income Tax 2010 - Line 414 |
| ba11.mpr: | [Same] | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

FNTCR Federal non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits. They are calculated separately and summed for a total credit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |
| txhstr | Compute family-related deductions or credits |
| txinet | Compute net income |
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.17000 | -- | Federal Income Tax 1997 - Line 338 |
| ba98.mpr: | 0.17000 | 0.0% | Federal Income Tax 1998 - Line 338 |
| ba99.mpr: | 0.17000 | 0.0% | Federal Income Tax 1999 - Line 338 |
| ba00.mpr: | 0.17000 | 0.0% | Federal Income Tax 2000 - Line 338 |
| ba01.mpr: | 0.16000 | -5.9% | Federal Income Tax 2001 - Line 338 |
| ba02.mpr: | 0.16000 | 0.0% | Federal Income Tax 2002 - Line 338 |
| ba03.mpr: | 0.16000 | 0.0% | Federal Income Tax 2003 - Line 338 |
| ba04.mpr: | 0.16000 | 0.0% | Federal Income Tax 2004 - Line 338 |
| ba05.mpr: | 0.15000 | -6.2% | Federal Income Tax 2005 - Line 338 |
| ba06.mpr: | 0.15250 | 1.7% | Federal Income Tax 2006 - Line 338 |
| ba07.mpr: | 0.15000 | -1.6% | Federal Income Tax 2007 - Line 338 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Line 338 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Line 338 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Line 338 |
| ba11.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 3 | [Rows] Federal Income Tax 1997 - Line 410 |
| | 0 | 0.750 |
| | 100 | (75) 0.500 |
| | 550 | (300) 0.333 |
| ba98.mpr: | | [Same] Federal Income Tax 1998 - Line 410 |
| ba99.mpr: | | [Same] Federal Income Tax 1999 - Line 410 |
| ba00.mpr: | 3 | [Rows] Federal Income Tax 2000 - Line 410 |
| | 0 | 0.750 |
| | 200 | (150) 0.500 |
| | 550 | (325) 0.333 |
| ba01.mpr: | | [Same] Federal Income Tax 2001 - Line 410 |
| ba02.mpr: | | [Same] Federal Income Tax 2002 - Line 410 |

| | | | | |
|-----------|-----|-------|--------|--|
| ba03.mpr: | | | [Same] | Federal Income Tax 2003 - Line 410 |
| ba04.mpr: | 3 | | [Rows] | Federal Income Tax 2004 - Line 410 |
| | 0 | 0 | | 0.750 |
| | 400 | (300) | | 0.500 |
| | 750 | (475) | | 0.333 |
| ba05.mpr: | | | [Same] | Federal Income Tax 2005 - Line 410 |
| ba06.mpr: | | | [Same] | Federal Income Tax 2006 - Line 410 |
| ba07.mpr: | | | [Same] | Federal Income Tax 2007 - Line 410 |
| ba08.mpr: | | | [Same] | Federal Income Tax 2008 - Line 410 |
| ba09.mpr: | | | [Same] | Federal Income Tax 2009 - Line 410 |
| ba10.mpr: | | | [Same] | Federal Income Tax 2010 - Line 410 |
| ba11.mpr: | | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

FPTCBEN Maximum federal political tax credit allowed

DESCRIPTION

This parameter represents the maximum Federal Political Contribution Tax Credit that can be claimed.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 500.00 | -- | Federal Income Tax 1997 - Line 410 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax 1998 - Line 410 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax 1999 - Line 410 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax 2000 - Line 410 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax 2001 - Line 410 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax 2002 - Line 410 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax 2003 - Line 410 |
| ba04.mpr: | 650.00 | 30.0% | Federal Income Tax 2004 - Line 410 |
| ba05.mpr: | 650.00 | 0.0% | Federal Income Tax 2005 - Line 410 |
| ba06.mpr: | 650.00 | 0.0% | Federal Income Tax 2006 - Line 410 |
| ba07.mpr: | 650.00 | 0.0% | Federal Income Tax 2007 - Line 410 |
| ba08.mpr: | 650.00 | 0.0% | Federal Income Tax 2008 - Line 410 |
| ba09.mpr: | 650.00 | 0.0% | Federal Income Tax 2009 - Line 410 |
| ba10.mpr: | 650.00 | 0.0% | Federal Income Tax 2010 - Line 410 |
| ba11.mpr: | 650.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    650.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    650.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    650.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    650.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    650.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

FSTCC Federal sales tax credit amount for dependant

DESCRIPTION

This amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|---|
| ba97.mpr: | 105.00 | -- Federal Income Tax 1997 - Guide p. 11 |

| | | | |
|-----------|--------|------|---|
| ba98.mpr: | 105.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 105.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba00.mpr: | 107.00 | 1.9% | GST/HST Calculation Sheet |
| ba01.mpr: | 109.00 | 1.9% | GST/HST Calculation Sheet |
| ba02.mpr: | 112.00 | 2.8% | GST/HST Calculation Sheet |
| ba03.mpr: | 114.00 | 1.8% | GST/HST Calculation Sheet |
| ba04.mpr: | 118.00 | 3.5% | GST/HST Calculation Sheet - July 2004 |
| ba05.mpr: | 120.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba06.mpr: | 122.00 | 1.7% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 125.00 | 2.5% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 127.00 | 1.6% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 130.00 | 2.4% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 131.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 133.00 | 1.5% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 135.99 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 138.65 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 141.42 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 144.30 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 147.18 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FSTCCP Federal sales tax credit amount for dependant for 1st half of year

DESCRIPTION

This amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years.

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

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 105.00 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 105.00 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 105.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba00.mpr: | 105.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba01.mpr: | 107.00 | 1.9% | GST/HST Calculation Sheet |
| ba02.mpr: | 109.00 | 1.9% | GST/HST Calculation Sheet |
| ba03.mpr: | 112.00 | 2.8% | GST/HST Calculation Sheet |
| ba04.mpr: | 114.00 | 1.8% | GST/HST Calculation Sheet |
| ba05.mpr: | 118.00 | 3.5% | GST/HST Calculation Sheet - July 2004 |
| ba06.mpr: | 120.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba07.mpr: | 122.00 | 1.7% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 125.00 | 2.5% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 127.00 | 1.6% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 130.00 | 2.4% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 131.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |

| | | | |
|-----------|--------|------|--|
| ba12.mpr: | 133.00 | 1.5% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 135.99 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 138.65 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 141.42 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 144.30 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FSTCF Federal sales tax credit amount for filer

DESCRIPTION

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (FSTCR) of family net income (head and spouse) exceeding the turndown level (FSTCL).

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 199.00 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 199.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 199.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba00.mpr: | 205.00 | 3.0% | GST/HST Calculation Sheet |
| ba01.mpr: | 207.00 | 1.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 213.00 | 2.9% | GST/HST Calculation Sheet |
| ba03.mpr: | 216.00 | 1.4% | GST/HST Calculation Sheet |
| ba04.mpr: | 224.00 | 3.7% | GST/HST Calculation Sheet - July 2004 |
| ba05.mpr: | 227.00 | 1.3% | GST/HST Calculation Sheet - July 2005 |
| ba06.mpr: | 232.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 237.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 242.00 | 2.1% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 248.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 250.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 253.00 | 1.2% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 258.68 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 263.73 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 268.99 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 274.46 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 279.93 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (FSTCRP) of family net income (head and spouse) exceeding the turndown level (FSTCLP).

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 199.00 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 199.00 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 199.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba00.mpr: | 199.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba01.mpr: | 205.00 | 3.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 207.00 | 1.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 213.00 | 2.9% | GST/HST Calculation Sheet |
| ba04.mpr: | 216.00 | 1.4% | GST/HST Calculation Sheet |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 224.00 | 3.7% | GST/HST Calculation Sheet - July 2004 |
| ba06.mpr: | 227.00 | 1.3% | GST/HST Calculation Sheet - July 2005 |
| ba07.mpr: | 232.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 237.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 242.00 | 2.1% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 248.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 250.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 253.00 | 1.2% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 258.68 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 263.73 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 268.99 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 274.46 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

FSTCL Federal sales tax credit reduction level

DESCRIPTION

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income is included in the calculation of net income for this reduction. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs. The Federal Universal Child Care Benefit amount claimed (imiuccbc) is not included in the calculation of net income for this reduction.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 25921.00 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 25921.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 25921.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba00.mpr: | 26284.00 | 1.4% | GST/HST Calculation Sheet |
| ba01.mpr: | 26941.00 | 2.5% | GST/HST Calculation Sheet |
| ba02.mpr: | 27749.00 | 3.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 28193.00 | 1.6% | GST/HST Calculation Sheet |
| ba04.mpr: | 29123.00 | 3.3% | GST/HST Calculation Sheet - July 2004 |
| ba05.mpr: | 29618.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba06.mpr: | 30270.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 30936.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 31524.00 | 1.9% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 32312.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 32506.00 | 0.6% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 32961.00 | 1.4% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 33701.40 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 34359.52 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 35045.06 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 35758.02 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 36471.00 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FSTCLP Federal sales tax credit reduction level for 1st half of year

DESCRIPTION

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income is included in the calculation of net income for this reduction. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs. The Federal Universal Child Care Benefit amount claimed (imiucbc) is not included in the calculation of net income for this reduction.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 25921.00 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 25921.00 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 25921.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba00.mpr: | 25921.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba01.mpr: | 26284.00 | 1.4% | GST/HST Calculation Sheet |
| ba02.mpr: | 26941.00 | 2.5% | GST/HST Calculation Sheet |
| ba03.mpr: | 27749.00 | 3.0% | GST/HST Calculation Sheet |
| ba04.mpr: | 28193.00 | 1.6% | GST/HST Calculation Sheet |
| ba05.mpr: | 29123.00 | 3.3% | GST/HST Calculation Sheet - July 2004 |
| ba06.mpr: | 29618.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba07.mpr: | 30270.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 30936.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 31524.00 | 1.9% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 32312.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 32506.00 | 0.6% | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 32961.00 | 1.4% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 33701.40 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 34359.52 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 35045.06 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 35758.02 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

The proportion of Family Net Income exceeding FSTCL used to reduce the total family Federal Sales Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 0.05000 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 0.05000 | 0.0% | The Budget Plan 1999- page 199 |
| ba00.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba01.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba04.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba05.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |

| | | | |
|-----------|---------|------|--|
| ba06.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

FSTCRP Federal sales tax credit reduction rate for 1st half of year

DESCRIPTION

The proportion of Family Net Income exceeding FSTCLP used to reduce the total family Federal Sales Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 0.05000 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 0.05000 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba00.mpr: | 0.05000 | 0.0% | The Budget Plan 1999- page 199 |
| ba01.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba04.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba05.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba06.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet |
| ba07.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 0.05000 | 0.0% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

FSTCS Federal sales tax credit amount for spouse

DESCRIPTION

The basic Federal Sales Tax Credit claimable on behalf of a spouse.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 199.00 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 199.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 199.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba00.mpr: | 205.00 | 3.0% | GST/HST Calculation Sheet |
| ba01.mpr: | 207.00 | 1.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 213.00 | 2.9% | GST/HST Calculation Sheet |
| ba03.mpr: | 216.00 | 1.4% | GST/HST Calculation Sheet |
| ba04.mpr: | 224.00 | 3.7% | GST/HST Calculation Sheet - July 2004 |
| ba05.mpr: | 227.00 | 1.3% | GST/HST Calculation Sheet - July 2005 |
| ba06.mpr: | 232.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 237.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 242.00 | 2.1% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 248.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |

| | | | |
|-----------|--------|------|---|
| ba10.mpr: | 250.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 253.00 | 1.2% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 258.68 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 263.73 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 268.99 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 274.46 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 279.93 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

FSTCSP Federal sales tax credit amount for spouse for 1st half of year

DESCRIPTION

The basic Federal Sales Tax Credit claimable on behalf of a spouse.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 199.00 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 199.00 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 199.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba00.mpr: | 199.00 | 0.0% | The Budget Plan 2000 - page 217 |
| ba01.mpr: | 205.00 | 3.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 207.00 | 1.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 213.00 | 2.9% | GST/HST Calculation Sheet |
| ba04.mpr: | 216.00 | 1.4% | GST/HST Calculation Sheet |
| ba05.mpr: | 224.00 | 3.7% | GST/HST Calculation Sheet - July 2004 |
| ba06.mpr: | 227.00 | 1.3% | GST/HST Calculation Sheet - July 2005 |
| ba07.mpr: | 232.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 237.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 242.00 | 2.1% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 248.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 250.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 253.00 | 1.2% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 258.68 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 263.73 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 268.99 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 274.46 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

DESCRIPTION

Two level parameters and two rate parameters are provided to calculate a one or two-stage Federal Surtax. Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |

| | | | |
|-----------|------|----|---|
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPI=1.019939 |

FSURL2 Federal surtax level 2

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 12500.00 | -- | Federal Income Tax 1997 - Schedule 1 & Line 419 |
| ba98.mpr: | 12500.00 | 0.0% | Federal Income Tax 1998 - Schedule 1 |
| ba99.mpr: | 12500.00 | 0.0% | Federal Income Tax 1999 - Schedule 1 |
| ba00.mpr: | 15500.00 | 24.0% | Federal Income Tax 2000 - Schedule 1 |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |

```

ba07.mpr:    0.00          --    Not in effect
ba08.mpr:    0.00          --    Not in effect
ba09.mpr:    0.00          --    Not in effect
ba10.mpr:    0.00          --    Not in effect
ba11.mpr:    0.00          --    Grown from ba10.mpr using
                                CPIM3=1.001760
ba12.mpr:    0.00          --    Grown from ba11.mpr using
                                CPIM3=1.000000
ba13.mpr:    0.00          --    Grown from ba12.mpr using
                                CPIM3=1.000000
ba14.mpr:    0.00          --    Grown from ba13.mpr using
                                CPIM3=1.000000
ba15.mpr:    0.00          --    Grown from ba14.mpr using
                                CPIM3=1.000000
ba16.mpr:    0.00          --    Grown from ba15.mpr using
                                CPIM3=1.000000

```

FSURR1 Federal surtax rate 1

DESCRIPTION

Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|---|
| ba97.mpr: | 0.03000 | -- Federal Income Tax 1997 - Schedule 1 & Line 419 |
| ba98.mpr: | 0.03000 | 0.0% Federal Income Tax 1998 - Schedule 1 |

| | | | |
|-----------|---------|--------|---|
| ba99.mpr: | 0.01500 | -50.0% | Federal Income Tax 1999 - Schedule 1 |
| ba00.mpr: | 0.00000 | -- | Federal Income Tax 2000 - Schedule 1 |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FSURR2 Federal surtax rate 2

DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Federal Income Tax 1997 - Schedule 1 & Line 419 |
| ba98.mpr: | 0.05000 | 0.0% | Federal Income Tax 1998 - Schedule 1 |
| ba99.mpr: | 0.05000 | 0.0% | Federal Income Tax 1999 - Schedule 1 |
| ba00.mpr: | 0.05000 | 0.0% | Federal Income Tax 2000 - Schedule 1 |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FSURTRMX Maximum federal surtax reduction

DESCRIPTION

This represents the maximum value of the Federal Surtax Reduction.

Note that when the surtax reduction is being phased in or out at 50%, the maximum value as well as the reduction rate (FSURTRRR) should be half the value as printed on the tax form.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|--|
| ba97.mpr: | 0.00 | -- Not in effect |
| ba98.mpr: | 125.00 | -- Federal Income Tax 1998 - Schedule 1 |
| ba99.mpr: | 125.00 | 0.0% Federal Income Tax 1999 (there is a 50% phase out) |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using DEFAULT=1.0000 |

FSURTRRL Federal surtax reduction reduction level

DESCRIPTION

The Federal Surtax Reduction is reduced by a proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding this level.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 8333.00 | -- | Federal Income Tax 1998 - Schedule 1 |
| ba99.mpr: | 8333.00 | 0.0% | Federal Income Tax 1999 - Schedule 1 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              DEFAULT=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              DEFAULT=1.0000

```

FSURTRRR Federal surtax reduction reduction rate

DESCRIPTION

The Federal Surtax Reduction is reduced by this proportion (FSURTRRR) of Basic Federal Tax (imbft) exceeding the level (FSURTRRL).

Note that when the surtax reduction is being phased in or out at 50%, this reduction rate as well as the maximum value (FSURTRMX) should be half the value as printed on the tax form.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.03000 | -- | Federal Income Tax 1998 - Schedule 1 |
| ba99.mpr: | 0.03000 | 0.0% | Federal Income Tax 1999 (there is a 50% phase out) |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

FTUITFLG Tuition Tax Credit activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Federal Income Tax 1997 - Schedule 11 |
| ba98.mpr: | 1 | -- Federal Income Tax 1998 - Schedule 11 |
| ba99.mpr: | 1 | -- Federal Income Tax 1999 - Schedule 11 |

| | | | |
|-----------|---|----|--|
| ba00.mpr: | 1 | -- | Federal Income Tax 2000 - Schedule 11 |
| ba01.mpr: | 1 | -- | Federal Income Tax 2001 - Schedule 11 |
| ba02.mpr: | 1 | -- | Federal Income Tax 2002 - Schedule 11 |
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Schedule 11 |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Schedule 11 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Schedule 11 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Schedule 11 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Schedule 11 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Schedule 11 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Schedule 11 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Schedule 11 |
| ba11.mpr: | 1 | -- | Form TD1 E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

FTX Federal tax table [taxable income,basic federal tax]

DESCRIPTION

This table represents the Federal tax curve. The first column represents Taxable Income, the second represents the amount of Basic Federal Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

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

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 3 | [Rows] Federal Income Tax 1997 - Schedule 1 |
| | 0 | 0.0000 0.170000 |
| | 29590 | (5030.3000) 0.260000 |
| | 59180 | (12723.7000) 0.290000 |
| ba98.mpr: | | [Same] Federal Income Tax 1998 - Schedule 1 |
| ba99.mpr: | | [Same] Federal Income Tax 1999 - Schedule 1 |
| ba00.mpr: | 3 | [Rows] Federal Income Tax 2000 - Schedule 1 |
| | 0 | 0.0000 0.170000 |
| | 30004 | (5100.6800) 0.250000 |
| | 60009 | (12601.9300) 0.290000 |
| ba01.mpr: | 4 | [Rows] Federal Income Tax 2001 - Schedule 1 |
| | 0 | 0.0000 0.160000 |
| | 30754 | (4920.6400) 0.220000 |
| | 61509 | (11686.7400) 0.260000 |
| | 100000 | (21694.4000) 0.290000 |
| ba02.mpr: | 4 | [Rows] Federal Income Tax 2002 - Schedule 1 |
| | 0 | 0.0000 0.160000 |
| | 31677 | (5068.3200) 0.220000 |
| | 63354 | (12037.2600) 0.260000 |
| | 103000 | (22345.2200) 0.290000 |
| ba03.mpr: | 4 | [Rows] Federal Income Tax 2003 - Schedule 1 |
| | 0 | 0.0000 0.160000 |
| | 32183 | (5149.2800) 0.220000 |
| | 64368 | (12229.9800) 0.260000 |

| | | | |
|-----------|--------------|----------|---|
| 104648 | (22702.7800) | 0.290000 | |
| ba04.mpr: | 4 | [Rows] | Federal Income Tax 2004 - Schedule 1 |
| 0 | 0.0000 | 0.160000 | |
| 35000 | (5600.0000) | 0.220000 | |
| 70000 | (13300.0000) | 0.260000 | |
| 113804 | (24689.0400) | 0.290000 | |
| ba05.mpr: | 4 | [Rows] | Federal Income Tax 2005 - Schedule 1 |
| 0 | 0.0000 | 0.150000 | |
| 35595 | (5339.2500) | 0.220000 | |
| 71190 | (13170.1500) | 0.260000 | |
| 115739 | (24752.8900) | 0.290000 | |
| ba06.mpr: | 4 | [Rows] | Federal Income Tax 2006 - Schedule 1 |
| 0 | 0.0000 | 0.152500 | |
| 36378 | (5547.6450) | 0.220000 | |
| 72756 | (13550.8050) | 0.260000 | |
| 118285 | (25388.3450) | 0.290000 | |
| ba07.mpr: | 4 | [Rows] | Federal Income Tax 2007 - Schedule 1 |
| 0 | 0.0000 | 0.150000 | |
| 37178 | (5576.7000) | 0.220000 | |
| 74357 | (13756.0800) | 0.260000 | |
| 120887 | (25853.8800) | 0.290000 | |
| ba08.mpr: | 4 | [Rows] | Federal Income Tax 2008 - Schedule 1 |
| 0 | 0.0000 | 0.150000 | |
| 37885 | (5682.7500) | 0.220000 | |
| 75769 | (14017.2300) | 0.260000 | |
| 123184 | (26345.1300) | 0.290000 | |
| ba09.mpr: | 4 | [Rows] | Federal Income Tax 2009 - Schedule 1 |
| 0 | 0.0000 | 0.150000 | |
| 40726 | (6108.9000) | 0.220000 | |
| 81452 | (15068.6200) | 0.260000 | |
| 126264 | (26719.7400) | 0.290000 | |
| ba10.mpr: | 4 | [Rows] | Federal Income Tax 2010 - Schedule 1 |
| 0 | 0.0000 | 0.150000 | |
| 40970 | (6145.5000) | 0.220000 | |
| 81941 | (15159.1200) | 0.260000 | |
| 127021 | (26879.9200) | 0.290000 | |
| ba11.mpr: | 4 | [Rows] | Payroll Deductions Formulas 2011 - T4127 |
| 0 | 0.0000 | 0.150000 | |
| 41544 | (6231.6000) | 0.220000 | |

| | | | |
|-----------|--------|--------------|--|
| | 83088 | (15371.2800) | 0.260000 |
| | 128800 | (27256.4000) | 0.290000 |
| ba12.mpr: | 4 | | [Rows] Grown from ba11.mpr using CPI=1.022463 |
| | 0 | 0.0000 | 0.150000 |
| | 42477 | (6371.5500) | 0.220000 |
| | 84954 | (15716.4900) | 0.260000 |
| | 131693 | (27868.6300) | 0.290000 |
| ba13.mpr: | 4 | | [Rows] Grown from ba12.mpr using CPI=1.019528 |
| | 0 | 0.0000 | 0.150000 |
| | 43306 | (6495.9000) | 0.220000 |
| | 86613 | (16023.4400) | 0.260000 |
| | 134265 | (28412.9600) | 0.290000 |
| ba14.mpr: | 4 | | [Rows] Grown from ba13.mpr using CPI=1.019952 |
| | 0 | 0.0000 | 0.150000 |
| | 44170 | (6625.5000) | 0.220000 |
| | 88341 | (16343.1200) | 0.260000 |
| | 136944 | (28979.9000) | 0.290000 |
| ba15.mpr: | 4 | | [Rows] Grown from ba14.mpr using CPI=1.020344 |
| | 0 | 0.0000 | 0.150000 |
| | 45069 | (6760.3500) | 0.220000 |
| | 90138 | (16675.5300) | 0.260000 |
| | 139730 | (29569.4500) | 0.290000 |
| ba16.mpr: | 4 | | [Rows] Grown from ba15.mpr using CPI=1.019939 |
| | 0 | 0.0000 | 0.150000 |
| | 45968 | (6895.2000) | 0.220000 |
| | 91935 | (17007.9400) | 0.260000 |
| | 142516 | (30159.0000) | 0.290000 |

FXVFLAG Read SHS expenditure vector file

DESCRIPTION

When this flag is set to 1, expenditure totals and commodity tax simulations are performed.

The default value for FXVFLAG is 1.

GFADDED Growth Factor: Additional deductions from net income (256)

DESCRIPTION

The value for Additional Deductions from Net Income (idadded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFALEXP Growth Factor: Other allowable employment expenses (229)

DESCRIPTION

During database adjustment, the database value for Other Allowable Employment Expenses (idalexp) is always multiplied by this value.

GFALIMO Adjustment Factor: Alimony and child support

DESCRIPTION

When CTFLAG is set to 1, the database value of household Alimony and child support (fxalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFANNCON Adjustment Factor: Annuity contracts and transfers to RRIFs

DESCRIPTION

When CTFLAG is set to 1, the database value of household Annuity Contracts and Transfers to RRIFs (fxanncon) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCAPGEX Growth Factor: Capital gains exemptions (254)

DESCRIPTION

The value for Capital Gains Exemptions (idcapgex) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCARRY Growth Factor: Carrying charges (221)

DESCRIPTION

During database adjustment, the database value for Carrying Charges (idcarry) is always multiplied by this value.

GFC CET Growth Factor: Child care expenses associated with child

DESCRIPTION

During database adjustment, the database value of household expenditure on Child Care (idccet) is always multiplied by this factor.

GFC CETT Growth Factor: Child care expenses (Limit A, Form T778)

DESCRIPTION

The value for Child Care Expenses (idccett) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCGTC Growth Factor: Caregivers tax credit (315)

DESCRIPTION

The value for the Caregiver amount (idcgtc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFCHARIT Growth Factor: Charitable donations (340)

DESCRIPTION

During database adjustment, the database value for Charitable Donations (idcharit) is always multiplied by this value. This, combined with new weights, allows data from the base year to represent current year values.

GFCLERGY Growth Factor: Clergy residential deduction

DESCRIPTION

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

GFCLOSS Growth Factor: Allowable other years capital loss (253)

DESCRIPTION

During database adjustment, the database value for Previous Years Capital Losses (idcloss) is always multiplied by this value.

GFCPP65 Growth Factor: CPP for age 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 65 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 65 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP66 Growth Factor: CPP for age 66

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 66 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 66 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP67 Growth Factor: CPP for age 67

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 67 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 67 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP68 Growth Factor: CPP for age 68

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 68 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 68 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP69 Growth Factor: CPP for age 69

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 69 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 69 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP70 Growth Factor: CPP for age 70

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 70 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 70 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP71 Growth Factor: CPP for age 71

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 71 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 71 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP72 Growth Factor: CPP for age 72

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 72 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 72 years

(idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP73 Growth Factor: CPP for age 73

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 73 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 73 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP74 Growth Factor: CPP for age 74

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 74 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 74 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPP75 Growth Factor: CPP for age 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 75 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 75 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPG75 Growth Factor: CPP for age > 75

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 76 or over. During database adjustment, the database value for CPP/QPP Benefits for individuals over age 75 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCPPL65 Growth Factor: CPP for age < 65

DESCRIPTION

This parameter allows the growth of CPP/QPP benefits for recipients aged 64 or younger. During database adjustment, the database value for CPP/QPP Benefits for individuals under age 65 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

GFCQP Adjustment Factor: CPP/QPP contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household CPP/QPP Contributions (fxcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDALIMO Growth Factor: Alimony paid (220)

DESCRIPTION

The value for Alimony Paid (iddalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISOTH Growth Factor: Disability amount for dependants (318)

DESCRIPTION

The value for Disability Amount for Dependants (iddisoth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDISSLF Growth Factor: Disability amount for self (316)

DESCRIPTION

The value for Disability Amount for Self (iddisslf) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFDUES Growth Factor: Union and professional dues (212)

DESCRIPTION

During database adjustment, the database value for the Deduction for Professional and Union Dues (imputed from T1 records, iddues) is always multiplied by this value.

GFEMPLO Growth Factor: Employee home relocation loan dedn (248)

DESCRIPTION

The value for Employee Home Relocation Loan Deduction (idemplo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFEXPLOR Growth Factor: Exploration and development expenses (224)

DESCRIPTION

The value for Exploration and Development Expenses (idexplor) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFABDN Adjustment Factor: Negative account balancing difference

DESCRIPTION

The negative database values of household Account Balancing Difference (fxfabd) are always multiplied by this factor.

GFFABDP Adjustment Factor: Positive account balancing difference

DESCRIPTION

The positive database values of household Account Balancing Difference (fxfabd) are always multiplied by this factor.

GFFITEXP Growth Factor: Fitness Expenses for children

DESCRIPTION

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.

DESCRIPTION

This factor is used in conjunction with commodity tax modeling. There exist some known discrepancies in consumer expenditure categories between the SHS and other reliable data sources. This factor has been provided to adjust the SHS levels up or down to reduce the differences in the following important commodity tax areas:

0. Food and Non-alcoholic Beverages
 1. Alcoholic Beverages
 2. Tobacco products
 3. Men's & Boy's Clothing
 4. Men's and boy's clothing repair & alteration
 5. Women's and children's clothing
 6. Women's clothing, repair & alteration
 7. Footwear
 8. Shoe repair
9. Gross imputed rent
10. Gross rent paid
11. Other shelter expenses
12. Electricity
13. Natural gas
14. Other fuels
15. Furniture and floor covering
16. Upholstery and furniture repairs
17. Household appliances
18. Household equipment repairs
19. Semi-durable household furnishings
20. Non-durable household supplies
21. Domestic and child care services
22. Other household services
23. Medical care
24. Hospital care and the like
25. Accident and sickness insurance
26. Drugs and pharmaceutical products
27. New and used (net) motor vehicles
28. Motor vehicles parts and accessories
29. Motor vehicle repairs
30. Motor fuels and lubricants
31. Other motor vehicle related services
32. Purchased transportation
33. Communications
34. Recreation, sporting and camping equip.
35. Recreation equipment repair and rentals

- 36. Reading and entertainment supplies
- 37. Recreational services
- 38. Educational and cultural services
- 39. Jewelry and watches
- 40. Jewelry and watch repair
- 41. Leather goods & other personal effects
- 42. Toilet articles and cosmetics
- 43. Personal care
- 44. Restaurants and accommodation services
- 45. Financial, legal & other services
- 46. Operating expenditures of non-profit org.
- 47. Net expenditure abroad

GFFOMR Adjustment Factor: Other money receipts

DESCRIPTION

When CTFLAG is set to 1, the database value of household Other Money Receipts (fxfomr) is always multiplied by this factor.

GFFORINC Growth Factor: Net foreign income (508)

DESCRIPTION

The value for Net Foreign Income (idforinc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFFORTX Growth Factor: Foreign tax paid (507)

DESCRIPTION

The value for Foreign Tax Paid (idfortx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGIFTS Growth Factor: Gifts to Canada/provinces/culture (342)

DESCRIPTION

The value for Gifts to Canada/Provinces/Culture (idgifts) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGSTIDX Adjustment Factor: GST on housing index [province][tenure]

DESCRIPTION

When CTFLAG is set to 1, the database value of the GST on housing index (fxgstidx) is always multiplied by this value. It is a two dimensional parameter indexed by province and by household tenure. This parameter ensures that the value of fxgstidx is equal to 1,000,000,000 for each province and tenure type.

GFGSTREB Growth Factor: GST rebate (457)

DESCRIPTION

The value for GST rebate (457) (idgstreb) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFGVPEN Adjustment Factor: Government pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Government Pension Plan Contributions (fxgvpen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHOMEXP Adjustment Factor: Expenses associated with princ residence

DESCRIPTION

When CTFLAG is set to 1, the database value of household Expenses associated with the principal residence (fxhomexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHOMSTU Growth Factor: College residence/resident homeowner assistance (558)

DESCRIPTION

The value for College Residence/Resident Homeowner Assistance (idhomstu) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHRTCPR Adjustment Factor: Home Renovation Tax Credit eligible expenses on principal residence

DESCRIPTION

When CTFLAG is set to 1, the database value of eligible household Expenses for the Home Renovation Tax Credit on principal residence (fxhrtcpr) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFHRTC VH Adjustment Factor: Home Renovation Tax Credit eligible expenses on vacation homes

DESCRIPTION

When CTFLAG is set to 1, the database value of eligible household Expenses for the Home Renovation Tax Credit on vacation homes (fxhrtcvh) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIALIMG Growth Factor: Gross Alimony Income

DESCRIPTION

The value for Gross Alimony income received (idialimg) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIALIMO Growth Factor: Alimony Income

DESCRIPTION

The value for Alimony income received (idialimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFICAPG Growth Factor: Capital gains (actual) (127 * 1.5)

DESCRIPTION

During database adjustment, the database value for Capital Gains/Losses (idicapg) is always multiplied by this value.

GFIDIV Growth Factor: Dividend income (actual) (120 / 1.5)

DESCRIPTION

During database adjustment, the database value for Dividends (ididiv) is always multiplied by this value.

GFIDIVE Growth Factor: Dividend income (actual - eligible)

DESCRIPTION

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

GFIDIVIE Growth Factor: Dividend income (actual - other than eligible)

DESCRIPTION

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

GFIEMP Growth Factor: Employment income [province,sex]

DESCRIPTION

This Vector allows the growth of Employment Income (idiemp). This is a two dimensional parameter indexed by province and sex of worker.

GFIINVND Growth Factor: Investment income (excluding dividend)

DESCRIPTION

The value for the Interest and other investment income (idiinvnd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFLOSS Growth Factor: Business investment losses (217)

DESCRIPTION

During database adjustment, the database value for Investment Losses (idiloss) is always multiplied by this value.

GFINTAX Adjustment Factor: Income taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Income Taxes (fxintax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFINTSTU Growth Factor: Interest paid on student loans (319)

DESCRIPTION

The value for the Interest on student loans (idintstu) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIPAC Adjustment Factor: Life insurance premiums and annuity contributions

DESCRIPTION

The value for Life Insurance Premiums and Annuity Contributions (fxipac) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIPENS Growth Factor: Pension income (115)

DESCRIPTION

During database adjustment, the database value for Pension Income (idipens) is always multiplied by this value.

GFIQPIP Growth Factor: Original QPIP

DESCRIPTION

The value for the original amount of QPIP (idiqipip) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFISA Growth Factor: Social assistance income

DESCRIPTION

During database adjustment, the database value for Social Assistance (idisa) is always multiplied by this value.

GFISE Growth Factor: Self-employment income

DESCRIPTION

During database adjustment, the database value for Self-employed Income (idise) is always multiplied by this growth factor.

GFITC Growth Factor: Federal investment tax credits (412)

DESCRIPTION

During database adjustment, the database value for Federal Investment Tax Credit (iditc) is always multiplied by this value.

GFITOTH Growth Factor: Other non-government income (taxable)

DESCRIPTION

During database adjustment, the database value for Taxable Other Income (iditoth) is always multiplied by this value.

GFITRRSP Growth Factor: Taxable RRSP withdrawals

DESCRIPTION

The value for Taxable RRSP withdrawals (iditrrsp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFIWORKC Growth Factor: Worker's compensation

DESCRIPTION

The value for Workers compensation benefits (idiworkc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFLABTXG Growth Factor: Labour funds tax credit (414)

DESCRIPTION

The value for the Labour Funds Tax Credit (idlbtngx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMEDGRO Growth Factor: Medical expenses, gross (330)

DESCRIPTION

The value for Gross Medical Expenses (idmedgro) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMINCAR Growth Factor: Minimum tax carryover (504)

DESCRIPTION

The value for Minimum Tax Carryover (idmincar) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMOVEXP Growth Factor: Imputed moving expenses (219)

DESCRIPTION

The value for Imputed Moving Expenses (idmovexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFMSCHPD Growth Factor: Manitoba school taxes paid

DESCRIPTION

The value for Manitoba school taxes paid (idmschpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFNCALN Adjustment Factor: Negative change in assets and liabilities

DESCRIPTION

When CTFLAG is set to 1, the negative database values for Net Change in Assets and Liabilities (Savings) (fxncal) are always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNCALP Adjustment Factor: Positive change in assets and liabilities

DESCRIPTION

When CTFLAG is set to 1, the positive database values for Net Change in Assets and Liabilities (Savings) (fxncal) are always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNCLOS Growth Factor: Allowable other years non-capital loss (252)

DESCRIPTION

During database adjustment, the database value for Other Years Non-Capital Losses (idnclos) is always multiplied by this value.

GFNES Adjustment Factor: Not elsewhere stated

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditures not included in other defined expenditure Categories (fxnes) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFNORTH Growth Factor: Northern deductions (255)

DESCRIPTION

The value for Northern Deductions (idnorth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFOTHDED Growth Factor: Other deductions from total income (232)

DESCRIPTION

The value for Other Deductions from Total Income (idothded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFOTHPE Growth Factor: Other dependant exemptions (305)

DESCRIPTION

During database adjustment, the database value for Other Personal Exemptions (idothpe) is always multiplied by this value.

GFPARTLO Growth Factor: Limited partnership losses (251)

DESCRIPTION

The value for Limited Partnership Losses (idpartlo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPOLCON Growth Factor: Federal political contributions (409)

DESCRIPTION

The value for Federal Political Contributions (idpolcon) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPROPTX Growth Factor: Net property taxes paid (556)

DESCRIPTION

The value Net Property Taxes Paid (idproptx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRTAX Adjustment Factor: Property tax

DESCRIPTION

When CTFLAG is set to 1, the database value of household Property Tax (fxprtax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRVFTC Growth Factor: Provincial foreign tax credit (Form T2036)

DESCRIPTION

The value for the Provincial Foreign Tax Credit (idprvftc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPRVPOL Growth Factor: Provincial political contributions (565)

DESCRIPTION

The value for Provincial Political Contributions (idprvpol) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPURPRC Adjustment Factor: Purchase price of home

DESCRIPTION

When CTFLAG is set to 1, the database value of purchase price of a home (fxpurprc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFPVPEN Adjustment Factor: Private pension plan contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Private Pension Plan Contributions (fxvpfen) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFQPERN Growth Factor: Weekly earnings to qualify for QPIP

DESCRIPTION

The value for the weekly earnings to qualify for QPIP (idqpern) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRECOM Adjustment Factor: Real estate commissions

DESCRIPTION

When CTFLAG is set to 1, the database value of household Real Estate Commissions (fxrecom) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRENTPD Growth Factor: Total rental payments (555)

DESCRIPTION

The value for Total Rental Payments (identpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFREPR Adjustment Factor: Repairs paid

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on repairs and maintenance of the principal residence (fxrepr) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRFEES Adjustment Factor: Registration and license fees

DESCRIPTION

When CTFLAG is set to 1, the database value of household Registration and License Fees (fxrfees) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFRPP Growth Factor: Registered pension plan contributions (207)

DESCRIPTION

During database adjustment, the database value for RPP Contributions (idrpp) is always multiplied by this value.

GFRRSP Growth Factor: RRSP contributions (208)

DESCRIPTION

During database adjustment, the database T1 imputed value for RRSP Contributions (idrrsp) is always multiplied by this value.

GFRRSPT Adjustment Factor: Total RRSP contributions (SHS)

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Registered Retirement Savings Plans as reported in the SHS survey (fxrrspt) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

GFSAAPRED Growth Factor: Predicted benefits from Social Assistance

DESCRIPTION

The value for Predicted amount of SA received (idsapred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSELPRC Adjustment Factor: Selling price of home

DESCRIPTION

When CTFLAG is set to 1, the database value of selling price of a home (fxselprc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFSPRECPR Growth Factor: Children's Sport & Recrn Expense(Prov)

DESCRIPTION

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.

GFSTKDED Growth Factor: Stock option deduction (249)

DESCRIPTION

The value for the Stock Option Deduction (idstkded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTPTAX Adjustment Factor: Transfer of property taxes

DESCRIPTION

When CTFLAG is set to 1, the database value of household Transfer of Property Taxes (fxtptax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTRANSIT Growth Factor: Public Transit

DESCRIPTION

The database value of public transit expenses (idtransit) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GFTUITN Growth Factor: Tuition fees (320)

DESCRIPTION

During database adjustment, the database value for Tuition Fees (idtuin) is always multiplied by this value.

GFUIC Adjustment Factor: UI contributions

DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditure on Unemployment Insurance Contributions (fxuic) is always multiplied by this factor.

GFUIPRED Growth Factor: Predicted benefits from UI

DESCRIPTION

The value for Predicted amount of EI received (iduipred) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

GISBE1 Breakeven for GIS one pensioner couple

DESCRIPTION

GISBE1 represents the level of family income at which the GIS benefits of a pensioner married to a non-pensioner have been reduced to exactly zero. This is a derived parameter calculated in mpc.cpp. The figure is calculated as a fixed relationship to other input parameters as follows.

$$\text{GISBE1} = \text{BGISS} / \text{GISRRM} + \text{BOAS} + \text{GISRLS};$$

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |

GISBE2 Breakeven for GIS/SPA couple

DESCRIPTION

This is a derived parameter calculated in mpc.cpp. GISBE2 represents the level of family income at which the combined GIS and SPA benefits of a pensioner married to a SPA recipient have been reduced to exactly zero.

$$\text{GISBE2} = (\text{BGISM} * 2) / (\text{GISRRM}*2) + \text{BOAS} / \text{SPAOSRR} + \text{GISRLM}$$

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

GISCT GIS take-up rate: pensioner couple by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a married two OAS pensioner family applying for the Guaranteed Income Supplement. These probabilities are applied only when the parameter GISTURFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

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          0      1.000      (0.0000)
5850      1.000      (0.0000)
ba16.mpr:  2          [Rows]   Grown from ba15.mpr using
              CPI=1.019939
          0      1.000      (0.0000)
5967      1.000      (0.0000)

```

GISEMPEXM GIS employment income exemption - maximum

DESCRIPTION

The maximum exemption of employment earnings that may be exempt in the income test used to determine GIS eligibility. Employment earnings include wages and salaries (idiemp), less other employment expenses (idalexp) and clergy residence deduction (idclergy). Of this total calculation, applicants can deduct a percentage of earnings (GISEMPEXP) up to this maximum.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------|
| ba97.mpr: | 500.00 | -- | Old Age Security Act |
| ba98.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba99.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba00.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba01.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba02.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba03.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba04.mpr: | 500.00 | 0.0% | Old Age Security Act |

| | | | |
|-----------|---------|--------|--|
| ba05.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba06.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba07.mpr: | 500.00 | 0.0% | Old Age Security Act |
| ba08.mpr: | 3500.00 | 600.0% | Federal Budget 2008, Budget Plan, Chapter 3 |
| ba09.mpr: | 3500.00 | 0.0% | Old Age Security Act |
| ba10.mpr: | 3500.00 | 0.0% | Old Age Security Act |
| ba11.mpr: | 3500.00 | 0.0% | Old Age Security Act |
| ba12.mpr: | 3500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

GISEMPEXP GIS employment income exemption - percentage of earnings

DESCRIPTION

The percentage of employment earnings that may be exempt, up to a maximum of GISEMPEXM, in the income test used to determine GIS eligibility. Employment earnings include wages and salaries (idiemp), less other employment expenses (idalexp) and clergy residence deduction (idclergy).

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.20000 | -- | Old Age Security Act |
| ba98.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba99.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba00.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba01.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba02.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba03.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba04.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba05.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba06.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba07.mpr: | 0.20000 | 0.0% | Old Age Security Act |
| ba08.mpr: | 1.00000 | 400.0% | Federal Budget 2008, Budget Plan, Chapter 3 |
| ba09.mpr: | 1.00000 | 0.0% | Old Age Security Act |
| ba10.mpr: | 1.00000 | 0.0% | Old Age Security Act |
| ba11.mpr: | 1.00000 | 0.0% | Old Age Security Act |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

GISFLAG Federal GIS/SPA/ESPA flag

DESCRIPTION

When this parameter is assigned a value of 1, the GIS function is executed and Federal Guaranteed Income Supplement (imigis), Spouses Allowance and Extended Spouses Allowance (imispa) are calculated. With a value of 0, they are not. This parameter will automatically be set to 0 if the OASFLAG parameter is not set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba98.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba99.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba00.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba01.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba02.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba03.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba04.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba05.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba06.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba07.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba08.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba09.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba10.mpr: | 1 | -- | Program implemented since 1967 and 1975 |
| ba11.mpr: | 1 | -- | Program implemented since 1967 and 1975 |

```

ba12.mpr:    1          --    Copied from ba11.mpr
ba13.mpr:    1          --    Copied from ba12.mpr
ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

GISOASFLAG 1984 GIS top-up to OAS residence shortfall flag

DESCRIPTION

When GISOASFLAG is set to one the maximum GIS benefit for recipients of partial OAS will be increased by the difference between actual and maximum OAS benefits. This corresponds to the change in the OAS/GIS system of October 1984. (Note: While the meaning of this parameter has not changed the detailed description of it was left out of the original documentation)

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------------------------|
| ba97.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba98.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba99.mpr: | 1 | -- | To Calculate GIS for immigrants |
| ba00.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba01.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba02.mpr: | 1 | -- | To Calculate GIS for Immigrants |

| | | | |
|-----------|---|----|---------------------------------|
| ba03.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba04.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba05.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba06.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba07.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba08.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba09.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba10.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba11.mpr: | 1 | -- | To Calculate GIS for Immigrants |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

GISOT GIS take-up rate: one pensioner couple by benefit level [benefit,rate]

DESCRIPTION

The probability by GIS benefit level group of applying for the Guaranteed Income Supplement for a married OAS pensioner whose spouse is not eligible for OAS, GIS or SPA. These probabilities are applied only when GISTURFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Source | |
|-----------|-------|----------|--------------------|
| ba97.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4241 | 1.000 | (0.0000) | |
| ba98.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4283 | 1.000 | (0.0000) | |
| ba99.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4358 | 1.000 | (0.0000) | |
| ba00.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4476 | 1.000 | (0.0000) | |
| ba01.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4588 | 1.000 | (0.0000) | |
| ba02.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4691 | 1.000 | (0.0000) | |
| ba03.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4823 | 1.000 | (0.0000) | |
| ba04.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4912 | 1.000 | (0.0000) | |
| ba05.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5020 | 1.000 | (0.0000) | |
| ba06.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5118 | 1.000 | (0.0000) | |
| ba07.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5231 | 1.000 | (0.0000) | |
| ba08.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5353 | 1.000 | (0.0000) | |
| ba09.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5367 | 1.000 | (0.0000) | |
| ba10.mpr: | 2 | [Rows] | Special Tabulation |

| | | | | |
|-----------|------|-------|----------|---|
| | 0 | 1.000 | (0.0000) | |
| | 5466 | 1.000 | (0.0000) | |
| ba11.mpr: | 2 | | [Rows] | Special Tabulation |
| | 0 | 1.000 | (0.0000) | |
| | 5641 | 1.000 | (0.0000) | |
| ba12.mpr: | 2 | | [Rows] | Grown from ba11.mpr using CPI=1.022463 |
| | 0 | 1.000 | (0.0000) | |
| | 5768 | 1.000 | (0.0000) | |
| ba13.mpr: | 2 | | [Rows] | Grown from ba12.mpr using CPI=1.019528 |
| | 0 | 1.000 | (0.0000) | |
| | 5881 | 1.000 | (0.0000) | |
| ba14.mpr: | 2 | | [Rows] | Grown from ba13.mpr using CPI=1.019952 |
| | 0 | 1.000 | (0.0000) | |
| | 5998 | 1.000 | (0.0000) | |
| ba15.mpr: | 2 | | [Rows] | Grown from ba14.mpr using CPI=1.020344 |
| | 0 | 1.000 | (0.0000) | |
| | 6120 | 1.000 | (0.0000) | |
| ba16.mpr: | 2 | | [Rows] | Grown from ba15.mpr using CPI=1.019939 |
| | 0 | 1.000 | (0.0000) | |
| | 6242 | 1.000 | (0.0000) | |

GISRLM Basic GIS reduction level: married pensioners

DESCRIPTION

The level of previous year annual family income above which the GIS starts to be paid at a reduced rate for a married OAS pensioner whose spouse is also an OAS pensioner.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| gis | Compute GIS/SPA for elderly |
| gist | Compute Provincial GIS top-ups for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 48.00 | -- | Redbook, 1996 Edition, p. X.7 |
| ba98.mpr: | 48.00 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba99.mpr: | 48.00 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba00.mpr: | 48.00 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba01.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba02.mpr: | 48.00 | 0.0% | Old Age Security Act, Section 10 and Regulations |
| ba03.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba04.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba05.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba06.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba07.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba08.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba09.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba10.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba11.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba12.mpr: | 48.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 48.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 48.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 48.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 48.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

GISRLS

Basic GIS reduction level: single pensioners

DESCRIPTION

The level of previous year annual income of a single OAS pensioner above which the GIS starts to be paid at a reduced rate.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 24.00 | -- | Redbook, 1996 Edition, p. X.7 |
| ba98.mpr: | 24.00 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba99.mpr: | 24.00 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba00.mpr: | 24.00 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba01.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba02.mpr: | 24.00 | 0.0% | Old Age Security Act, Section 10 and Regulations |
| ba03.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba04.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba05.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba06.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba07.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba08.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba09.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba10.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba11.mpr: | 24.00 | 0.0% | Old Age Security Act |
| ba12.mpr: | 24.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 24.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 24.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 24.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 24.00 0.0% Grown from ba15.mpr using
NONE=1.0000

GISRRM Basic GIS reduction rate: married pensioners

DESCRIPTION

Guaranteed Income Supplement reduction rate for married pensioners.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.25000 | -- | Redbook, 1996 Edition, p. X.7 |
| ba98.mpr: | 0.25000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba99.mpr: | 0.25000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba00.mpr: | 0.25000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba01.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba02.mpr: | 0.25000 | 0.0% | Old Age Security Act, Section 10 and Regulations |
| ba03.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba04.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba05.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba06.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba07.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba08.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba09.mpr: | 0.25000 | 0.0% | Old Age Security Act |

| | | | |
|-----------|---------|------|----------------------|
| ba10.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba11.mpr: | 0.25000 | 0.0% | Old Age Security Act |
| ba12.mpr: | 0.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.25000 | 0.0% | Copied from ba15.mpr |

GISRRS Basic GIS reduction rate: single pensioners

DESCRIPTION

Guaranteed Income Supplement reduction rate for single pensioners.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.50000 | -- | Redbook, 1996 Edition, p. X.7 |
| ba98.mpr: | 0.50000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba99.mpr: | 0.50000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba00.mpr: | 0.50000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba01.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba02.mpr: | 0.50000 | 0.0% | Old Age Security Act, Section 10 and Regulations |
| ba03.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba04.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba05.mpr: | 0.50000 | 0.0% | Old Age Security Act |

| | | | |
|-----------|---------|------|----------------------|
| ba06.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba07.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba08.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba09.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba10.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba11.mpr: | 0.50000 | 0.0% | Old Age Security Act |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

GISST GIS take-up rate: single pensioner by benefit level [benefit,rate]

DESCRIPTION

Probability by GIS benefit level group of a single OAS pensioner applying for the Guaranteed Income Supplement. These probabilities are applied only when GISTURFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------------------|
| ba97.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 1.000 | (0.0000) |
| 4022 | 1.000 | (0.0000) |
| ba98.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 1.000 | (0.0000) |
| 4062 | 1.000 | (0.0000) |
| ba99.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 1.000 | (0.0000) |

| | | | |
|-----------|-------|----------|---|
| 4133 | 1.000 | (0.0000) | |
| ba00.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4245 | 1.000 | (0.0000) | |
| ba01.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4351 | 1.000 | (0.0000) | |
| ba02.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4449 | 1.000 | (0.0000) | |
| ba03.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4574 | 1.000 | (0.0000) | |
| ba04.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4658 | 1.000 | (0.0000) | |
| ba05.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4761 | 1.000 | (0.0000) | |
| ba06.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4854 | 1.000 | (0.0000) | |
| ba07.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 4961 | 1.000 | (0.0000) | |
| ba08.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5077 | 1.000 | (0.0000) | |
| ba09.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5090 | 1.000 | (0.0000) | |
| ba10.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5183 | 1.000 | (0.0000) | |
| ba11.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 1.000 | (0.0000) | |
| 5350 | 1.000 | (0.0000) | |
| ba12.mpr: | 2 | [Rows] | Grown from ba11.mpr using CPI=1.022463 |
| 0 | 1.000 | (0.0000) | |
| 5470 | 1.000 | (0.0000) | |
| ba13.mpr: | 2 | [Rows] | Grown from ba12.mpr using CPI=1.019528 |
| 0 | 1.000 | (0.0000) | |
| 5577 | 1.000 | (0.0000) | |
| ba14.mpr: | 2 | [Rows] | Grown from ba13.mpr using CPI=1.019952 |

```

        0      1.000  (0.0000)
    5688      1.000  (0.0000)
ba15.mpr:    2          [Rows]   Grown from ba14.mpr using
              CPI=1.020344
        0      1.000  (0.0000)
    5804      1.000  (0.0000)
ba16.mpr:    2          [Rows]   Grown from ba15.mpr using
              CPI=1.019939
        0      1.000  (0.0000)
    5920      1.000  (0.0000)

```

GISTFLAG Provincial GIS top-up flag

DESCRIPTION

When this parameter is assigned a value of 1, the six Provincial GIS Supplementation programs are activated. With a value of 0, they are not. This parameter will automatically be set to 0 (in mpc.c) if the GISFLAG parameter is set to 0.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| gist | Compute Provincial GIS top-ups for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|--|
| ba97.mpr: | 1 | -- Activate Provincial GIS Supplementation programs |
| ba98.mpr: | 1 | -- Activate Provincial GIS Supplementation programs |
| ba99.mpr: | 1 | -- Activate Provincial GIS Supplementation programs |
| ba00.mpr: | 1 | -- Activate Provincial GIS Supplementation programs |

| | | | |
|-----------|---|----|---|
| ba01.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba02.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba03.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba04.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba05.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba06.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba07.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba08.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba09.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba10.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba11.mpr: | 1 | -- | Activate Provincial GIS Supplementation programs |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

GISTOPFLG GIS Top Up Activation Flag

DESCRIPTION

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 GISTOPSNNG 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 GISTOPSRR 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.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba12.mpr: | 1 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

GISTOPMAR GIS Top Up Maximum amount per married pensioners

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 420.00 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba12.mpr: | 429.43 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 437.82 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 446.56 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 455.64 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 464.73 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 4000.00 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |


```

ba12.mpr:    4000.00    0.0%    Federal Budget 2011 - Budget
Plan, Chapter 4.2
ba13.mpr:    4000.00    0.0%    Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    4000.00    0.0%    Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    4000.00    0.0%    Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    4000.00    0.0%    Grown from ba15.mpr using
NONE=1.0000

```

GISTOPMRR GIS Top Up Reduction Rate for married pensioners

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.12500 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba12.mpr: | 0.12500 | 0.0% | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba13.mpr: | 0.12500 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.12500 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.12500 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.12500 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

GISTOPPI GIS Top Up Phase in rate

DESCRIPTION

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 GISTOPSNG 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.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.50000 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba12.mpr: | 1.00000 | 100.0% | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

GISTOPSIN GIS Top Up Income Turndown for single pensioners

DESCRIPTION

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 GISTOPSNNG is reduced by GISTOPSRRR for each dollar of income in excess of limit. Recipients with income less than this amount will receive the maximum top-up value GISTOPSNNG.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 2000.00 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba12.mpr: | 2000.00 | 0.0% | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 600.00 | -- | Federal Budget 2011 - Budget Plan, Chapter 4.2 |
| ba12.mpr: | 613.48 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|--------|------|---|
| ba13.mpr: | 625.46 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 637.94 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 650.92 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 663.90 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

GISTOPSRR GIS Top Up Reduction Rate for single pensioners

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |

```

ba06.mpr:    0.00000    --    Not in effect
ba07.mpr:    0.00000    --    Not in effect
ba08.mpr:    0.00000    --    Not in effect
ba09.mpr:    0.00000    --    Not in effect
ba10.mpr:    0.00000    --    Not in effect
ba11.mpr:    0.25000    --    Federal Budget 2011 - Budget
Plan, Chapter 4.2
ba12.mpr:    0.25000    0.0%  Federal Budget 2011 - Budget
Plan, Chapter 4.2
ba13.mpr:    0.25000    0.0%  Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.25000    0.0%  Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.25000    0.0%  Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.25000    0.0%  Grown from ba15.mpr using
NONE=1.0000

```

GISTURFLAG GIS take-up flag: apply 5 take-up tables

DESCRIPTION

When this parameter is assigned a value of 1, the five GIS Take-up rate tables are applied (i.e. GISST etc.). With a value of 0, they are not.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |

| | | | |
|-----------|---|----|----------------------|
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

GLASSEXE Name of glass box executable

DESCRIPTION

GLASSEXE is the filename of the glass box executable used in the simulation. This parameter is only used in Visual SPSM.

GSTAC GST additional credit amount

DESCRIPTION

The maximum additional amount of sales tax credit received by lone parents and single persons. This increment to the sales tax credit only applies in the years 1991 and beyond.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 105.00 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 105.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 105.00 | 0.0% | The Budget Plan 1999- page 199 |
| ba00.mpr: | 107.00 | 1.9% | GST/HST Calculation Sheet |
| ba01.mpr: | 109.00 | 1.9% | GST/HST Calculation Sheet |
| ba02.mpr: | 112.00 | 2.8% | GST/HST Calculation Sheet |
| ba03.mpr: | 114.00 | 1.8% | GST/HST Calculation Sheet |
| ba04.mpr: | 118.00 | 3.5% | GST/HST Calculation Sheet - July 2004 |
| ba05.mpr: | 120.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba06.mpr: | 122.00 | 1.7% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 125.00 | 2.5% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 127.00 | 1.6% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 130.00 | 2.4% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 131.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 133.00 | 1.5% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 135.99 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 138.65 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |

| | | | |
|-----------|--------|------|---|
| ba14.mpr: | 141.42 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 144.30 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 147.18 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

GSTACP GST additional credit amount for 1st half of year

DESCRIPTION

The maximum additional amount of sales tax credit received by lone parents and single persons. This increment to the sales tax credit only applies in the years 1991 and beyond.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 105.00 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 105.00 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 105.00 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |

| | | | |
|-----------|--------|------|--|
| ba00.mpr: | 105.00 | 0.0% | The Budget Plan 1999- page 199 |
| ba01.mpr: | 107.00 | 1.9% | GST/HST Calculation Sheet |
| ba02.mpr: | 109.00 | 1.9% | GST/HST Calculation Sheet |
| ba03.mpr: | 112.00 | 2.8% | GST/HST Calculation Sheet |
| ba04.mpr: | 114.00 | 1.8% | GST/HST Calculation Sheet |
| ba05.mpr: | 118.00 | 3.5% | GST/HST Calculation Sheet - July 2004 |
| ba06.mpr: | 120.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba07.mpr: | 122.00 | 1.7% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 125.00 | 2.5% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 127.00 | 1.6% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 130.00 | 2.4% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 131.00 | 0.8% | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 133.00 | 1.5% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 135.99 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 138.65 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 141.42 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 144.30 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

GSTAR GST additional credit rate of net income

DESCRIPTION

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond. When GSTASPFLAG is set to 1, then single parents get the full amount (GSTAC).

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

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 0.02000 | 0.0% | The Budget Plan 1999- page 199 |
| ba00.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba01.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba04.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba05.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba06.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

GSTARP GST additional credit rate of net income for 1st half of year

DESCRIPTION

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond. When GSTASPFLAGP is set to 1, then single parents get the full amount (GSTACP).

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax 1996 - Guide p. 9 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax 1997 - Guide p. 11 |
| ba99.mpr: | 0.02000 | 0.0% | Federal Income Tax 1998 - Guide p. 12 |
| ba00.mpr: | 0.02000 | 0.0% | The Budget Plan 1999- page 199 |
| ba01.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba02.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |

| | | | |
|-----------|---------|------|-----------------------------|
| ba03.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba04.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba05.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba06.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet |
| ba07.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - |
| | | | July 2006 |
| ba08.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - |
| | | | July 2007 |
| ba09.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - |
| | | | July 2008 |
| ba10.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - |
| | | | July 2009 |
| ba11.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - |
| | | | July 2010 |
| ba12.mpr: | 0.02000 | 0.0% | GST/HST Calculation Sheet - |
| | | | July 2011 |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

GSTASPFLAG Maximum GST additional credit for single parents flag

DESCRIPTION

When GSTASPFLAG is set to 1, then single parents get the full GST additional credit amount (GSTAC). Otherwise the amount is reduced by a rate GSTAR for income over the basic exemption (GSTAXM).

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | The Budget Plan 1999- page 199 |
| ba00.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba01.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba02.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba03.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba04.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba05.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba06.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

GSTASPFLAGP Maximum GST additional credit for single parents flag for 1st half of year

DESCRIPTION

When GSTASPFLAGP is set to 1, then single parents get the full GST additional credit amount (GSTACP). Otherwise the amount is reduced by a rate GSTARP for income over the basic exemption (GSTAXMP).

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | The Budget Plan 1999- page 199 |
| ba01.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba02.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba03.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba04.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba05.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba06.mpr: | 1 | -- | GST/HST Calculation Sheet |

| | | | |
|-----------|---|----|--|
| ba07.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

GSTAXM GST additional credit exemption

DESCRIPTION

The amount of basic personal exemption used in the calculation of the GST additional credit for single persons and lone parents. In this calculation, the additional credit is the lesser of GSTAC is reduced by the rate GSTAR for family net income over the basic exemption. When GSTASPFLAG is set to 1, the maximum credit, GSTAC, is given to single parents.

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

CROSS REFERENCE

| Function | Description |
|-----------------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 6456.00 | -- | Federal Income Tax 1997 |
| ba98.mpr: | 6456.00 | 0.0% | Federal Income Tax 1998 |
| ba99.mpr: | 6456.00 | 0.0% | Federal Income Tax 1999 |
| ba00.mpr: | 6546.00 | 1.4% | GST/HST Calculation Sheet |
| ba01.mpr: | 6710.00 | 2.5% | GST/HST Calculation Sheet |
| ba02.mpr: | 6911.00 | 3.0% | GST/HST Calculation Sheet |
| ba03.mpr: | 7022.00 | 1.6% | GST/HST Calculation Sheet |
| ba04.mpr: | 7253.00 | 3.3% | GST/HST Calculation Sheet - July 2004 |
| ba05.mpr: | 7377.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |
| ba06.mpr: | 7539.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 7705.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 7851.00 | 1.9% | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 8047.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba10.mpr: | 8096.00 | 0.6% | GST/HST Calculation Sheet - July 2010 |
| ba11.mpr: | 8209.00 | 1.4% | GST/HST Calculation Sheet - July 2011 |
| ba12.mpr: | 8393.40 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 8557.31 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 8728.05 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 8905.61 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 9083.18 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

The amount of basic personal exemption used in the calculation of the GST additional credit for single persons and lone parents. In this calculation, the additional credit is the lesser of GSTACP is reduced by the rate GSTARP for family net income over the basic exemption. When GSTASPFLAGP is set to 1, the maximum credit, GSTACP, is given to single parents.

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

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 6456.00 | -- | Federal Income Tax 1996 |
| ba98.mpr: | 6456.00 | 0.0% | Federal Income Tax 1997 |
| ba99.mpr: | 6456.00 | 0.0% | Federal Income Tax 1998 |
| ba00.mpr: | 6456.00 | 0.0% | Federal Income Tax 1999 |
| ba01.mpr: | 6546.00 | 1.4% | GST/HST Calculation Sheet |
| ba02.mpr: | 6710.00 | 2.5% | GST/HST Calculation Sheet |
| ba03.mpr: | 6911.00 | 3.0% | GST/HST Calculation Sheet |
| ba04.mpr: | 7022.00 | 1.6% | GST/HST Calculation Sheet |
| ba05.mpr: | 7253.00 | 3.3% | GST/HST Calculation Sheet - July 2004 |
| ba06.mpr: | 7377.00 | 1.7% | GST/HST Calculation Sheet - July 2005 |

| | | | |
|-----------|---------|------|--|
| ba07.mpr: | 7539.00 | 2.2% | GST/HST Calculation Sheet - July 2006 |
| ba08.mpr: | 7705.00 | 2.2% | GST/HST Calculation Sheet - July 2007 |
| ba09.mpr: | 7851.00 | 1.9% | GST/HST Calculation Sheet - July 2008 |
| ba10.mpr: | 8047.00 | 2.5% | GST/HST Calculation Sheet - July 2009 |
| ba11.mpr: | 8096.00 | 0.6% | GST/HST Calculation Sheet - July 2010 |
| ba12.mpr: | 8209.00 | 1.4% | GST/HST Calculation Sheet - July 2011 |
| ba13.mpr: | 8393.40 | 2.2% | Grown from ba12.mpr using CPILAG=1.022463 |
| ba14.mpr: | 8557.31 | 2.0% | Grown from ba13.mpr using CPILAG=1.019528 |
| ba15.mpr: | 8728.05 | 2.0% | Grown from ba14.mpr using CPILAG=1.019952 |
| ba16.mpr: | 8905.61 | 2.0% | Grown from ba15.mpr using CPILAG=1.020344 |

GSTCTUNC GST credit take up by number of children

DESCRIPTION

This is a take-up rate for the GST Credit based on the number of eligible children in the family. A take up of 1.000 denotes that all eligible recipients (based on family net income) would still receive the credit. A value less than 1.000 would result in only that proportion still getting the credit and the remainder would not. The first column denotes the number of eligible children in the family where 3 represent 3 or more children. The second column represents the proportion that will receive the credit.

CROSS REFERENCE

| Function | Description |
|-----------------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Source |
|-----------|-------|-----------------------------|
| ba97.mpr: | 4 | [Rows] User Supplied |
| 0 | 1.000 | (0.0000) |
| 1 | 1.000 | (0.0000) |
| 2 | 1.000 | (0.0000) |
| 3 | 1.000 | (0.0000) |
| ba98.mpr: | | [Same] User Supplied |
| ba99.mpr: | | [Same] User Supplied |
| ba00.mpr: | | [Same] User Supplied |
| ba01.mpr: | | [Same] User Supplied |
| ba02.mpr: | | [Same] User Supplied |
| ba03.mpr: | | [Same] User Supplied |
| ba04.mpr: | | [Same] User Supplied |
| ba05.mpr: | | [Same] User Supplied |
| ba06.mpr: | | [Same] User Supplied |
| ba07.mpr: | | [Same] User Supplied |
| ba08.mpr: | | [Same] User Supplied |
| ba09.mpr: | | [Same] User Supplied |
| ba10.mpr: | | [Same] User Supplied |
| ba11.mpr: | | [Same] User Supplied |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

GSTCYFLG GST credit calendar year calculation activation flag

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |
| txfstc | Compute federal sales tax credit |
| txns | Compute provincial taxes for Nova Scotia |
| txont | Compute provincial taxes for Ontario |
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | User option |
| ba98.mpr: | 0 | -- | User option |
| ba99.mpr: | 0 | -- | User option |
| ba00.mpr: | 0 | -- | User option |
| ba01.mpr: | 0 | -- | User option |
| ba02.mpr: | 0 | -- | User option |
| ba03.mpr: | 0 | -- | User option |
| ba04.mpr: | 0 | -- | User option |
| ba05.mpr: | 0 | -- | User option |
| ba06.mpr: | 0 | -- | User option |
| ba07.mpr: | 0 | -- | User option |
| ba08.mpr: | 0 | -- | User option |
| ba09.mpr: | 0 | -- | User option |
| ba10.mpr: | 0 | -- | User option |
| ba11.mpr: | 0 | -- | User option |
| ba12.mpr: | 0 | -- | User option |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

The flag is necessary to activate the additional sales tax credit received by single persons and lone parent families. These credits only apply in the years 1991 and beyond.

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Federal Income Tax 1997 - Guide p. 11 |
| ba98.mpr: | 1 | -- | Federal Income Tax 1998 - Guide p. 12 |
| ba99.mpr: | 1 | -- | Federal Income Tax 1999 - Guide p. 10 |
| ba00.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba01.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba02.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba03.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba04.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba05.mpr: | 1 | -- | GST/HST Calculation Sheet |
| ba06.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2006 |
| ba07.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2007 |
| ba08.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2008 |
| ba09.mpr: | 1 | -- | GST/HST Calculation Sheet - July 2009 |

```

ba10.mpr:    1          --      GST/HST Calculation Sheet -
              July 2010
ba11.mpr:    1          --      GST/HST Calculation Sheet -
              July 2011
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

GSTREBFLAG Database variable(gstreb) activation flag

DESCRIPTION

When this parameter is set to 1, the imputed variable for GST rebate (idgstreb) is included in the calculation of Federal other refundable tax credits (imfortc). With a value of zero the variable is not included.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Federal Income Tax 1997 - Line 457 |
| ba98.mpr: | 1 | -- Federal Income Tax 1998 - Line 457 |
| ba99.mpr: | 1 | -- Federal Income Tax 1999 - Line 457 |
| ba00.mpr: | 1 | -- Federal Income Tax 2000 - Line 457 |
| ba01.mpr: | 1 | -- Federal Income Tax 2001 - Line 457 |

| | | | |
|-----------|---|----|---------------------------------------|
| ba02.mpr: | 1 | -- | Federal Income Tax 2002 - Line 457 |
| ba03.mpr: | 1 | -- | Federal Income Tax 2003 - Line 457 |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Line 457 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Line 457 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 457 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 457 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 457 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 457 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 457 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

HEATFAM Federal relief for heating expenses for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the relief of heating expenses (imheatrl). It is calculated when HEATRLFLG is turned on.

See HEATRLFLG for more information.

CROSS REFERENCE

| Function | Description |
|-----------------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 250.00 | -- | Federal Economic Statement 2000 - p.176 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

HEATRLFLG Federal relief for heating expenses activation flag

DESCRIPTION

When HEATRLFLG is turned on, persons will receive a transfer from the federal government for the relief of heating expenses (imheatrl). In order to receive it, a person has to have received a GST credit (imfstc). Qualifying persons who live with a spouse or children receive HEATFAM and others receive HEATSNG.

Note that, as indicated in the federal economic statement 2000, in order to receive a check in 2001 a person had to qualify for the GST credit in January 2001 or June 2000. In the SPSM this is the modeled GST credit for 2000 (we assume that the entire check is given in June), based on 1999 income. In order to simplify the code, we used receipt of the 2001 GST credit as a proxy for receipt of the 2000 GST credit. Given the fact that there were no change in rules governing the GST credit in these two years, this should have a small effect.

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| txfstc | Compute federal sales tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Economic Statement 2000 - p.176 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the relief of heating expenses (imheatrl). It is calculated when HEATRLFLG is turned on.

See HEATRLFLG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txbc | Compute provincial taxes for British Columbia |
| txfstc | Compute federal sales tax credit |
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 125.00 | -- | Federal Economic Statement 2000 - p.176 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

HRTCFLAG Home Renovation Tax Credit Activation Flag

DESCRIPTION

This parameter is used to control the Home Renovation Tax Credit (HRTC) option. With a value of 1, the non-refundable credit is calculated, otherwise it is not. The value of the home renovation tax credit is saved in imfhrtc.

The Home Renovation Tax Credit is calculated using fxhrctpr and fxhrctvh, where the non-refundable tax credit rate of FNTCR is applied to eligible expenses in excess of HRTCMIN and up to the maximum eligible expense amount of HRTCMAX.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |

```

ba02.mpr:    0          --    Not in effect
ba03.mpr:    0          --    Not in effect
ba04.mpr:    0          --    Not in effect
ba05.mpr:    0          --    Not in effect
ba06.mpr:    0          --    Not in effect
ba07.mpr:    0          --    Not in effect
ba08.mpr:    0          --    Not in effect
ba09.mpr:    1          --    Federal Income Tax 2009 -

```

Line 368

```

ba10.mpr:    0          --    Not in effect
ba11.mpr:    0          --    Copied from ba10.mpr
ba12.mpr:    0          --    Copied from ba11.mpr
ba13.mpr:    0          --    Copied from ba12.mpr
ba14.mpr:    0          --    Copied from ba13.mpr
ba15.mpr:    0          --    Copied from ba14.mpr
ba16.mpr:    0          --    Copied from ba15.mpr

```

HRTCMAx Home Renovation Tax Credit maximum eligible expenses

DESCRIPTION

This parameter represents the maximum value of expenses that are eligible for the non-refundable Home Renovation Tax Credit when HRTCFLAG is set to 1.

The Home Renovation Tax Credit is calculated using fxhrtcpr and fxhrctvh, where the non-refundable tax credit rate of FNTCR is applied to eligible expenses in excess of HRTCMIN and up to this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|-----------|----------|---|
| ba97.mpr: | 0.00 | -- Not in effect |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 10000.00 | -- Federal Income Tax 2009 - Line 368 |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using NONE=1.0000 |

HRTCMIN Home Renovation Tax Credit minimum eligible expenses

DESCRIPTION

This parameter represents the minimum value of expenses that are eligible for the non-refundable Home Renovation Tax Credit when HRTCFLAG is set to 1.

The Home Renovation Tax Credit is calculated using fxhrtcpr and fxhrtcvh, where the non-refundable tax credit rate of FNTCR is applied to eligible expenses in excess of this amount and up to the maximum eligible expense amount of HRTCMAX.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth Source |
|-----------|---------|---|
| ba97.mpr: | 0.00 | -- Not in effect |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 1000.00 | -- Federal Income Tax 2009 - Line 368 |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using NONE=1.0000 |

IEMPADJ Adjustment Factor: Employment income [employment income breaks,province]

DESCRIPTION

This parameter adjusts Employment Income (idiemp) to represent administrative values in the data base year. The value for the parameter remains constant for all model years and is applied prior to GFIEMP. This is a two dimensional parameter indexed by employment income breakpoints (IEMPBRK) and province (hdprov).

This parameter should be set to 1 when outputting data in order to build a new database (bldspd). Otherwise the parameter will be applied twice.

IEMPBRK Adjustment Factor: Income breaks for income adjustment[employment income breaks]

DESCRIPTION

This Vector determines the employment income breakpoints to be used in the growth of idiemp using IEMPADJ.

IMPCQPOPT Imputation method, CQP [1=none 2=rank]

DESCRIPTION

CPP/QPP benefits are under-reported on the SLID, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable CPP/QPP imputation altogether.

IMPSAOPT Imputation method, SA [1=none 2=rank]

DESCRIPTION

Social assistance benefits are under-reported on the SLID, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable social assistance imputation altogether.

Note that the IMPSAOPT parameter will not have the desired effect if the model parameter SAPFLAG is turned on. In this case, imputed values will be assigned in order to reach the target as specified by the parameter SATARGET. In order to disable social assistance imputations, SAPFLAG must also be turned off.

IMPUIBOPT Imputation method, UI [1=none 2=rank]

DESCRIPTION

EI benefits are under-reported on the SLID, as compared to administrative data. In the process of SPSD creation, two distinct statistical methods of correcting this problem were made. This option has been provided to select between these two methods, or to disable EI imputation altogether if desired.

IMSHTOPT Paid rent and property tax imputation option

DESCRIPTION

When this parameter is set to 1, imputation of provincial paid rents and property taxes are calculated based on Greenbook data, when set to 2, they are based on SHS data.

For the province of Quebec, the imputation of provincial paid rents and property taxes are always calculated based on SHS data.

CROSS REFERENCE

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

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 2 | -- | OPTION |
| ba98.mpr: | 2 | -- | OPTION |
| ba99.mpr: | 2 | -- | OPTION |
| ba00.mpr: | 2 | -- | OPTION |
| ba01.mpr: | 2 | -- | OPTION |
| ba02.mpr: | 2 | -- | OPTION |
| ba03.mpr: | 2 | -- | OPTION |
| ba04.mpr: | 2 | -- | OPTION |
| ba05.mpr: | 2 | -- | OPTION |
| ba06.mpr: | 2 | -- | OPTION |
| ba07.mpr: | 2 | -- | OPTION |
| ba08.mpr: | 2 | -- | OPTION |
| ba09.mpr: | 2 | -- | OPTION |
| ba10.mpr: | 2 | -- | OPTION |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

INCGP Income cutpoints for table 2 [array]

DESCRIPTION

This control parameter is a vector of values used to provide the income cutpoints which define the columns of the hard-wired Tables 2 and 2A. Tables 2 and 2A can be activated using T2FLAG and T2AFLAG.

INCVAR Variable to use for table 2 [string]

DESCRIPTION

This string control parameter specifies the variable (usually an income variable) that is used to determine the column dimension of tables 2 and 2A. Please see the [User's Guide](#) for more information.

The default value for INCVAR is `_immicons`.

INEQFLAG Inequality measures facility activation flag

DESCRIPTION

This parameter activates the calculation of inequality measures. Up to 10 different inequality measures can be produced.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), "*Linear Inequality Measures and the Redistribution of Income*", Cahier de recherche 96-08, CRÉFA, Université Laval. It is a two parameter class of linear inequality measure, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for $0 < q < 1$ then the weights $k(p)$ are:

$$k(p) = \frac{v(v+1)|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^v},$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p , the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q . When v is lower than one, the weights structure is more like a pyramid centered at q , and is a V or U shape centered at q when v is greater than one. For more information, see the [User's Guide](#).

INEQMEASURE Type of inequality measure [social preference, center of weight distribution]

DESCRIPTION

The calculation of an Inequality Measure is activated by setting INEQFLAG to 1.

The underlying function used to produce the measures is developed by Duclos, Jean-Yves and Martin, Tabi (1996), “*Linear Inequality Measures and the Redistribution of Income*”, Cahier de recherche 96-08, CRÉFA, Université Laval. It is a two parameters class of linear inequality measures, the Generalized GINI. If v is the social preference and q produce symmetric weights around its value, for $0 < q < 1$ then the weights $k(p)$ are:

$$k(p) = \frac{v(v+1)|q-p|^{(v-1)}}{q^{(v+1)} + (v+q)(1-q)^v},$$

Those weights are applied to the difference between an equal cumulative income distribution and the actual cumulative income distribution for p , the cumulative population distribution.

The interesting aspect of this measure is its ability to reproduce the GINI when v is set to 1, the S-GINI index when q is set to 1.

In this measure, all the weights are symmetric around q . When v is lower than one, the weights structure is more like a pyramid centered at q , and is a V or U shape centered at q when v is greater than one.

Up to 10 different inequality measures can be computed with INEQMEASURE. The first parameter is v , the second q . As a special case when q is set to 99.0 the inequality measure is centered at the population share of the median income.

For more information, see the [User's Guide](#).

INPAPR Name of database adjustment parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the database adjustment parameters to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM. You should use the Read Parameter Facility if you would like to use a different database adjustment file.

INPBASMPR Name of base tax/transfer parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce base result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory. BASMETH must be either 2 or 3 for INPBASMPR to have any effect.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM. You should use the Read Parameter Facility if you would like to use a different tax/transfer file.

INPBASMRS Name of base results file (in) [string]

DESCRIPTION

The value of this control parameter is a binary SPSD/M results file filename. If the full path name of the file is omitted, the path will default to the current directory. When the value of BASMETH is set to 1, this file is used for determining base results.

INPF XV Name of SHS vector file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the SHS expenditure vector binary database. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPMRSVARS Base results file variables [string]

DESCRIPTION

The value of this control parameter is generated during an SPSM program run. The parameter is set to a string of variable names of variables found in the input base results file specified in INPBASMRS. The user is not able to edit this parameter interactively in the SPSM dialogue.

INPREF Name of reference results file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used as an input reference file when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INSPD Name of SPSD file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INPVARMPR Name of variant tax/transfer parameter file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce variant result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM. You should use the Read Parameter Facility if you would like to use a different tax/transfer file.

INPWGT Name of weight file (in) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household weight binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

INTSLFLG Interest on Student Loans Tax Credit Activation Flag

DESCRIPTION

The calculation of the non-refundable interest on student loan tax credit (imintsl) is activated by the flag INTSLFLG.

Beginning in 1998, the interest paid in the year on certain student loans may be claimed as a tax credit by eligible filers. It is calculated using the Greenbook variable for interest paid on student loans (idintstu).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 1 | -- Federal Income Tax 1998 - Line 319 |
| ba99.mpr: | 1 | -- Federal Income Tax 1999 - Line 319 |
| ba00.mpr: | 1 | -- Federal Income Tax 2000 - Line 319 |
| ba01.mpr: | 1 | -- Federal Income Tax 2001 - Line 319 |
| ba02.mpr: | 1 | -- Federal Income Tax 2002 - Line 319 |
| ba03.mpr: | 1 | -- Federal Income Tax 2003 - Line 319 |
| ba04.mpr: | 1 | -- Federal Income Tax 2004 - Line 319 |
| ba05.mpr: | 1 | -- Federal Income Tax 2005 - Line 319 |
| ba06.mpr: | 1 | -- Federal Income Tax 2006 - Line 319 |
| ba07.mpr: | 1 | -- Federal Income Tax 2007 - Line 319 |
| ba08.mpr: | 1 | -- Federal Income Tax 2008 - Line 319 |
| ba09.mpr: | 1 | -- Federal Income Tax 2009 - Line 319 |
| ba10.mpr: | 1 | -- Federal Income Tax 2010 - Line 319 |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

KEEPNEGEXP Retain negative expenditures in SHS

DESCRIPTION

Certain expenditure items (sale of cars and RV's) are permitted to be negative expenditures on the SHS database. For commodity tax modeling purposes these expenditures must be treated as receipts. This adjustment parameter controls the treatment of negative expenditure items on the SHS database. With a value of zero Negative expenditures are treated as income in the calculation of commodity taxes. For Tax/Transfer simulations the setting must be zero. With a value of 1 the user can recover the original SHS data for output or tabulation.

LICENSEE SPSD/M licensee [string]

DESCRIPTION

This control parameter is produced by SPSM and contains the name of the person or organization licensed to use this particular copy of SPSD/M.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

LICOOPT T4 LICO definition 1=BeforeTax 2=AfterTax

DESCRIPTION

This option determines whether the before-tax or the after-tax LICOs will be applied to results for built-in table number 4. When LICOOPT is set to 1 the before-tax LICO PTF will be used and when LICOOPT is set to 2 the after-tax LICO PTFAT will be used.

Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

LOGFLAG Produce a .log file for this run

DESCRIPTION

The LOGFLAG parameter allows the user to control whether or not a log file of the SPSM run will be written. If LOGFLAG is 1, a file recording all the output normally displayed on the screen in the console version is written to the file specified by the OUTLOG parameter. If LOGFLAG is 0, no such file is written. The LOGFLAG parameter is particularly useful in the Windows version of SPSM, since it allows later examination of the details of the simulation run. It is also useful for documentation of any SPSM run.

The default value for LOGFLAG is 0.

MAMTFTCFLG Man. amt flag for provincial foreign tax credit

DESCRIPTION

When this flag is turned on, people in Manitoba who pay the alternative minimum tax (imamtfg) are not eligible for the provincial foreign tax credit (idprvftc).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 1 | -- | Form T2036, 2004 |
| ba05.mpr: | 1 | -- | Form T2036, 2005 |
| ba06.mpr: | 1 | -- | Form T2036, 2006 |
| ba07.mpr: | 1 | -- | Form T2036, 2007 |
| ba08.mpr: | 1 | -- | Form T2036, 2008 |
| ba09.mpr: | 1 | -- | Form T2036, 2009 |
| ba10.mpr: | 1 | -- | Form T2036, 2010 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MAMTOPT Man. alternative minimum tax option

DESCRIPTION

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

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

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Not in effect |
| ba98.mpr: | 1 | -- Not in effect |
| ba99.mpr: | 1 | -- Not in effect |
| ba00.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 2 | -- Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 2 | -- Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 2 | -- Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 2 | -- Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 2 | -- Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 2 | -- Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 2 | -- Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 2 | -- Copied from ba10.mpr |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

MAMTPCTF Man. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Manitoba tax on taxable income is calculated (MTXFLG=1) and MAMTOPT is set to 2, then a percentage (MAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.50000 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 0.50000 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 0.50000 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.50000 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

MAMTPCTM Man. amt rate as pct of federal minimum tax amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

MAMTTX Man. amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

MANLTCF Manitoba learning tax credit factor

DESCRIPTION

This is the Manitoba Learning Tax Credit factor. In order to calculate the Manitoba Learning Tax Credit, this factor is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.10000 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 0.07000 | -30.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 0.07000 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 0.07000 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 0.04000 | -42.9% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 0.00000 | -- | Manitoba Budget 2002, p. D2, eliminated |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

MANLTMAX Manitoba learning tax credit maximum amount per student

DESCRIPTION

This represents the maximum amount of education costs (tuition and education) per student which can be used to derive the Manitoba Learning Tax Credit. In order to calculate the Manitoba Learning Tax Credit, a factor (MANLTFCF) is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-----------|---------|--|
| ba97.mpr: | 999999.00 | -- | Not in effect (set ARBITRARILY HIGH) |
| ba98.mpr: | 10000.00 | -99.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 10000.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 10000.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 999999.00 | 9900.0% | Not in effect (set ARBITRARILY HIGH) |
| ba02.mpr: | 999999.00 | 0.0% | Not in effect |
| ba03.mpr: | 999999.00 | 0.0% | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MARAMT Amount to be added to variable for marginal calculation

DESCRIPTION

This control parameter gives the amount of money to be added to income when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *User's Guide* for more information.

MARBASEFLAG Save marginal results as base run flag

DESCRIPTION

This control parameter tells the SPSM marginal tax rate facility (activated using MARFLAG) to store additional information in the variables normally used to store base run results. If this parameter is 1, SPSM first checks to see that no base run has been requested (if a base run has been requested, an error message is produced). Then the marginal tax rate calculations are carried out normally, except that the results of the 'delta' run are saved as the 'base' results, allowing various calculations to be performed after the fact by the analyst interested in marginal tax rate analysis. Please refer to the *User's Guide* for more information.

MARFLAG Marginal tax rate facility activation flag

DESCRIPTION

This control parameter activates the SPSM marginal tax rate facility. This facility can be used to calculate marginal tax rates by income source, amount, recipient, and family level. Please refer to the *User's Guide* for more information.

MARSPEC Expression identifying recipients [string]

DESCRIPTION

This control parameter allows the user to specify which individuals are to receive MARAMT when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *User's Guide* for more information.

MARVAR Variable to add MARAMT to [string]

DESCRIPTION

This control parameter gives the income source to be incremented when the marginal tax rate facility has been activated through MARFLAG. It must be the name of a valid SPSD "id" income variable. Please refer to the *User's Guide* for more information.

MAXDX Maximum disability deduction/amount

DESCRIPTION

This value represents the maximum Disability Amount and is given as a non-refundable tax credit (imdisatc) to all individuals with a positive value for either a disability amount for self (iddisslf) or a disability amount for other dependents (iddisoth).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txcalc | Calculate federal income tax |
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 4233.00 | -- | Federal Income Tax 1997 - Line 316 |
| ba98.mpr: | 4233.00 | 0.0% | Federal Income Tax 1998 - Line 316 |
| ba99.mpr: | 4233.00 | 0.0% | Federal Income Tax 1999 - Line 316 |
| ba00.mpr: | 4293.00 | 1.4% | Federal Income Tax 2000 - Line 316 |
| ba01.mpr: | 6000.00 | 39.8% | Federal Income Tax 2001 - Line 316 |
| ba02.mpr: | 6180.00 | 3.0% | Federal Income Tax 2002 - Line 316 |
| ba03.mpr: | 6279.00 | 1.6% | Federal Income Tax 2003 - Line 316 |
| ba04.mpr: | 6486.00 | 3.3% | Federal Income Tax 2004 - Line 316 |
| ba05.mpr: | 6596.00 | 1.7% | Federal Income Tax 2005 - Line 316 |
| ba06.mpr: | 6741.00 | 2.2% | Federal Income Tax 2006 - Line 316 |
| ba07.mpr: | 6890.00 | 2.2% | Federal Income Tax 2007 - Line 316 |
| ba08.mpr: | 7021.00 | 1.9% | Federal Income Tax 2008 - Line 316 |
| ba09.mpr: | 7196.00 | 2.5% | Federal Income Tax 2009 - Line 316 |
| ba10.mpr: | 7239.00 | 0.6% | Federal Income Tax 2010 - Line 316 |
| ba11.mpr: | 7341.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 7505.90 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 7652.48 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 7805.16 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 7963.95 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 8122.74 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

MAXETMaximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 5000.00 | -- | Federal Income Tax 1997 - Line 324 |
| ba98.mpr: | 5000.00 | 0.0% | Federal Income Tax 1998 - Schedule 11 & Line 322 |
| ba99.mpr: | 5000.00 | 0.0% | Federal Income Tax 1999 - Schedule 11 & Line 323 |
| ba00.mpr: | 5000.00 | 0.0% | Federal Income Tax 2000 - Schedule 11 & Line 323 |
| ba01.mpr: | 5000.00 | 0.0% | Federal Income Tax 2001 - Schedule 11 & Line 323 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax 2002 - Schedule 11 & Line 323 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax 2003 - Schedule 11 & Line 324 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax 2004 - Schedule 11 & Line 324 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax 2005 - Schedule 11 & Line 324 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax 2006 - Schedule 11 & Line 324 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax 2007 - Schedule 11 & Line 324 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax 2008 - Schedule 11 & Line 324 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax 2009 - Schedule 11 & Line 324 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax 2010 - Schedule 11 & Line 324 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MAXM Man. Age Amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 3531.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 3619.00 | 2.5% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 3728.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 3728.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 3728.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 3728.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3728.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3728.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3728.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3728.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

See also `impatxc`, `MAXTD`.

CROSS REFERENCE

| Function | Description |
|--------------------|---------------------------------------|
| <code>txman</code> | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-------------------------|---------|--------|---|
| <code>ba97.mpr</code> : | 0.00000 | -- | Not in effect |
| <code>ba98.mpr</code> : | 0.00000 | -- | Not in effect |
| <code>ba99.mpr</code> : | 0.00000 | -- | Not in effect |
| <code>ba00.mpr</code> : | 0.15000 | -- | Federal Income Tax Form MB428 - 2000 |
| <code>ba01.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| <code>ba02.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| <code>ba03.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| <code>ba04.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| <code>ba05.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| <code>ba06.mpr</code> : | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

MAXTD Man. Age Amount net income turndown

DESCRIPTION

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

See also impatxc, MAXRR

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|--|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 26284.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 26941.00 | 2.5% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 27749.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 27749.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 27749.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 27749.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 27749.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 27749.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 27749.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 27749.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MBXM Man. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 7231.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 7412.00 | 2.5% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 7634.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 7634.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 7634.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 7634.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 7734.00 | 1.3% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 7834.00 | 1.3% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 8034.00 | 2.6% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 8134.00 | 1.2% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 8134.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 8384.00 | 3.1% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba12.mpr: | 8634.00 | 3.0% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 8884.00 | 2.9% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba14.mpr: | 9134.00 | 2.8% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba15.mpr: | 9134.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 9134.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCAXM Manitoba cost-of-living age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 110.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |

| | | | |
|-----------|--------|------|--|
| ba02.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 113.00 | 2.7% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 113.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 113.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 113.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 113.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 113.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 113.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 113.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBAMT Manitoba child benefit amount per child

DESCRIPTION

This is the basic amount of the Manitoba Child Benefit allowed per child (under 18) per year.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 420.00 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba08.mpr: | 420.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 420.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 420.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 420.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 420.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 420.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 420.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 420.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 420.00 0.0% Grown from ba15.mpr using
NONE=1.0000

MCBAMTP Manitoba child benefit amount per child for 1st half of year

DESCRIPTION

This is the basic amount of the Manitoba Child Benefit allowed per child (under 18) per year.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 0.00 | -- | Not in Effect |
| ba08.mpr: | 420.00 | -- | Manitoba Child Benefit Regulation 85/2008 |

| | | | |
|-----------|--------|------|--|
| ba09.mpr: | 420.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 420.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 420.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba12.mpr: | 420.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 420.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 420.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 420.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 420.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBFLAG Manitoba child benefit activation flag

DESCRIPTION

This flag turns on or off the Manitoba Child Benefit. The Manitoba Child Benefit (immcb) was introduced in the 2007 Manitoba Budget and implemented in January 2008.

Under the Manitoba Child Benefit program, parents may be entitled to receive a benefit of MCBAMT for the each child under the age of 18. Benefits may be reduced based on adjusted family net income from the previous year. The benefit is reduced at a rate of MCBRR1 for families with 1 child, MCBRR2 for families with 2 children or MCBRR3 for families with 3 or more children for each dollar of adjusted family net income in excess of MCBTD. Adjusted family net income is defined as net income less UCCB amounts claimed for the head plus the spouse if one exists.

The value of the Manitoba Child Benefit (immcb) is added to provincial family programs (impfp).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 0 | -- | Not in Effect |
| ba99.mpr: | 0 | -- | Not in Effect |
| ba00.mpr: | 0 | -- | Not in Effect |
| ba01.mpr: | 0 | -- | Not in Effect |
| ba02.mpr: | 0 | -- | Not in Effect |
| ba03.mpr: | 0 | -- | Not in Effect |
| ba04.mpr: | 0 | -- | Not in Effect |
| ba05.mpr: | 0 | -- | Not in Effect |
| ba06.mpr: | 0 | -- | Not in Effect |
| ba07.mpr: | 1 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba08.mpr: | 1 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 1 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 1 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MCBPI Manitoba Child benefit phase-in rate

DESCRIPTION

When the parameter MCBFLAG is set to one, the value of this parameter is always multiplied by the calculated amount of the Manitoba Child Benefit (immcb). The parameter was designed to simulate the partial year benefits due to the commencement of the program in January 2008.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.50000 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba08.mpr: | 1.00000 | 100.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 1.00000 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 1.00000 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When the parameter MCBFLAG is set to one, the value of this parameter is always multiplied by the calculated amount of the Manitoba Child Benefit (immcb). The parameter was designed to simulate the partial year benefits due to the commencement of the program in January 2008.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.00000 | -- | Not in Effect |

| | | | |
|-----------|---------|------|--|
| ba08.mpr: | 1.00000 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 1.00000 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 1.00000 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 1.00000 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

MCBRR1 Manitoba Child benefit reduction rate for 1 child

DESCRIPTION

For families with one child, this parameter represents the rate at which the Manitoba Child Benefit (immcb) will be reduced by when family net income exceeds the (MCBTD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.07730 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba08.mpr: | 0.07730 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 0.07730 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 0.07730 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 0.07730 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.07730 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.07730 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.07730 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.07730 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.07730 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBRR1P Manitoba Child benefit reduction rate for 1 child for 1st half of year

DESCRIPTION

For families with one child, this parameter represents the rate at which the Manitoba Child Benefit (immbc) will be reduced by when family net income exceeds the (MCBTDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.00000 | -- | Not in Effect |
| ba08.mpr: | 0.07730 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 0.07730 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 0.07730 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 0.07730 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba12.mpr: | 0.07730 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.07730 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |


```

ba14.mpr:    0.07730      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.07730      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.07730      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

MCBRR2 Manitoba Child benefit reduction rate for 2 children

DESCRIPTION

For families with two children, this parameter represents the rate at which the Manitoba Child Benefit (immcb) will be reduced by when family net income exceeds the (MCBTD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |

| | | | |
|-----------|---------|------|--|
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.15460 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba08.mpr: | 0.15460 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 0.15460 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 0.15460 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 0.15460 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.15460 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.15460 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.15460 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.15460 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.15460 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBRR2P Manitoba Child benefit reduction rate for 2 children for 1st half of year

DESCRIPTION

For families with two children, this parameter represents the rate at which the Manitoba Child Benefit (immcb) will be reduced by when family net income exceeds the (MCBTDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.00000 | -- | Not in Effect |
| ba08.mpr: | 0.15460 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 0.15460 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 0.15460 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 0.15460 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba12.mpr: | 0.15460 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.15460 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.15460 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.15460 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.15460 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the Manitoba Child Benefit (immcb) will be reduced by when family net income exceeds the (MCBTD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.23180 | -- | Manitoba Child Benefit Regulation 85/2008 |

| | | | |
|-----------|---------|------|--|
| ba08.mpr: | 0.23180 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 0.23180 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 0.23180 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 0.23180 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.23180 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.23180 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.23180 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.23180 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.23180 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBRR3P Manitoba Child benefit reduction rate for 3+ children for 1st half of year

DESCRIPTION

For families with three or more children, this parameter represents the rate at which the Manitoba Child Benefit (immcb) will be reduced by when family net income exceeds the (MCBTDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.00000 | -- | Not in Effect |
| ba08.mpr: | 0.23180 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 0.23180 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 0.23180 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 0.23180 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba12.mpr: | 0.23180 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.23180 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.23180 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.23180 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.23180 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBTD Manitoba child benefit turndown

DESCRIPTION

The level of family net income (head plus spouse where applicable) above which the Manitoba Child Benefit begins to be paid at a lower rate. The benefit is reduced at a rate of MCBRR1 for families with 1 child, MCBRR2 for families with 2 children or MCBRR3 for

families with 3 or more children for each dollar of adjusted family net income in excess of this amount.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 15000.00 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba08.mpr: | 15000.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 15000.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 15000.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |

| | | | |
|-----------|----------|------|--|
| ba11.mpr: | 15000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 15000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 15000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 15000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 15000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 15000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBTDP Manitoba child benefit turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse where applicable) above which the Manitoba Child Benefit begins to be paid at a lower rate. The benefit is reduced at a rate of MCBRR1P for families with 1 child, MCBRR2P for families with 2 children or MCBRR3P for families with 3 or more children for each dollar of adjusted family net income in excess of this amount.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 0.00 | -- | Not in Effect |
| ba08.mpr: | 15000.00 | -- | Manitoba Child Benefit Regulation 85/2008 |
| ba09.mpr: | 15000.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba10.mpr: | 15000.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba11.mpr: | 15000.00 | 0.0% | Manitoba Child Benefit Regulation 85/2008 |
| ba12.mpr: | 15000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 15000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 15000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 15000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 15000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCBXM Manitoba cost-of-living basic credit

DESCRIPTION

This is the basic credit amount of the Manitoba Cost-of-Living Tax Credit. Along with other credits, it is included in the refundable tax credits (imptc).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 190.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 190.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 190.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 195.00 | 2.6% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 195.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 195.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

| | | | |
|-----------|--------|------|--|
| ba12.mpr: | 195.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 195.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 195.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 195.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 195.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCDISEX Manitoba cost-of-living disability credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the disability credit or the Disability Amount for Dependents Other Than Spouse.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 110.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |

| | | | |
|-----------|--------|------|--|
| ba02.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 113.00 | 2.7% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 113.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 113.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 113.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 113.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 113.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 113.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 113.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCEMXM Manitoba cost-of-living married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 190.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 190.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 190.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 195.00 | 2.6% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 195.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 195.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

| | | | |
|-----------|--------|------|--|
| ba12.mpr: | 195.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 195.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 195.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 195.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 195.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCFINCRR Manitoba cost-of-living family income reduction rate

DESCRIPTION

This parameter is the rate at which family income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Cost of Living Tax Credit.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.01000 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 0.01000 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 0.01000 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2001 |

| | | | |
|-----------|---------|------|---|
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 0.01000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.01000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01000 | 0.0% | Copied from ba15.mpr |

MCGTC Man. Caregiver Tax Credit

DESCRIPTION

MCGTC multiplied by MPNTCR is the maximum amount of the Manitoba Caregiver Tax Credit (impegtc). The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

For more explanation see MCGTCFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 3605.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 3605.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3605.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3605.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3605.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3605.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCGTCFLG Man. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Manitoba Caregiver Tax Credit (impcgtc) is activated by the flag MCGTCFLG.

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

See MCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2002 |

| | | | |
|-----------|---|----|---|
| ba03.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MCGTCOPT Man. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (MCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of MCGTCTD, with the resulting amount not to be greater than the maximum value of MCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

MCGTCTD Man. Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the Manitoba Caregiver Tax Credit (impcgtc). For more explanation see MCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 14047.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 15453.00 | 10.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 15917.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 15917.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 15917.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 15917.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    15917.00    0.0%    Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    15917.00    0.0%    Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    15917.00    0.0%    Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    15917.00    0.0%    Grown from ba15.mpr using
              NONE=1.0000

```

MCHATL1 Man. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCHATR1 Man. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (MCHATL1) that may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.08000 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.10900 | 36.3% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.10800 | -0.9% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.10800 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.10800 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10800 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10800 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10800 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10800 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10800 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The proportion of charitable donations above the first level (MCHATL1) that may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.13630 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.17400 | 27.7% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.17400 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.17400 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.17400 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.17400 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.17400 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.17400 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.17400 | 0.0% | Copied from ba15.mpr |

MCLAWPCT Manitoba SA Clawback percentage kids over flow through age in families
[#kids][#kids<age]

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source |
|-----------|--|---|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | 11 | [Rows] Not in effect |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.63 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.59 0.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.57 0.42 0.24 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.56 0.44 0.32 0.19 0.00 0.00 0.00 0.00 0.00 | |
| | 0.55 0.46 0.37 0.26 0.15 0.00 0.00 0.00 0.00 | |
| | 0.55 0.47 0.38 0.30 0.22 0.13 0.00 0.00 0.00 | |
| | 0.54 0.47 0.40 0.33 0.26 0.19 0.11 0.00 0.00 | |
| | 0.54 0.48 0.42 0.35 0.29 0.23 0.17 0.10 0.00 | |
| | 0.54 0.48 0.43 0.37 0.32 0.26 0.20 0.15 0.09 | |
| | 0.54 0.49 0.44 0.39 0.34 0.29 0.24 0.19 0.14 | |
| ba00.mpr: | | [Same] Manitoba Family Services and Housing |
| ba01.mpr: | | [Same] Manitoba Family Services and Housing |
| ba02.mpr: | 11 | [Rows] Manitoba government |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.61 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.58 0.33 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.55 0.40 0.23 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.54 0.43 0.31 0.18 0.00 0.00 0.00 0.00 0.00 | |
| | 0.54 0.44 0.35 0.25 0.15 0.00 0.00 0.00 0.00 | |
| | 0.53 0.45 0.37 0.29 0.21 0.12 0.00 0.00 0.00 | |
| | 0.53 0.46 0.39 0.32 0.25 0.18 0.11 0.00 0.00 | |
| | 0.53 0.46 0.40 0.34 0.28 0.22 0.16 0.09 0.00 | |
| | 0.52 0.47 0.42 0.36 0.31 0.25 0.20 0.15 0.08 | |

| | | | | | | | | | |
|-----------|------|------|------|------|------|------|--------|-------------|---------------------|
| | 0.52 | 0.47 | 0.42 | 0.38 | 0.33 | 0.28 | 0.23 | 0.18 | 0.13 |
| ba03.mpr: | 11 | | | | | | [Rows] | Manitoba | government |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.50 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.48 | 0.35 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.47 | 0.37 | 0.27 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.46 | 0.38 | 0.30 | 0.22 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.46 | 0.39 | 0.32 | 0.25 | 0.18 | 0.11 | 0.00 | 0.00 | 0.00 |
| | 0.46 | 0.40 | 0.34 | 0.28 | 0.22 | 0.16 | 0.09 | 0.00 | 0.00 |
| | 0.45 | 0.40 | 0.35 | 0.30 | 0.24 | 0.19 | 0.14 | 0.08 | 0.00 |
| | 0.45 | 0.40 | 0.36 | 0.31 | 0.26 | 0.22 | 0.17 | 0.13 | 0.07 |
| | 0.45 | 0.41 | 0.37 | 0.32 | 0.28 | 0.24 | 0.20 | 0.16 | 0.11 |
| ba04.mpr: | 2 | | | | | | [Rows] | Manitoba | Budget 2003, page 9 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ba05.mpr: | | | | | | | [Same] | Manitoba | government |
| ba06.mpr: | | | | | | | [Same] | Manitoba | government |
| ba07.mpr: | | | | | | | [Same] | Manitoba | government |
| ba08.mpr: | | | | | | | [Same] | NCB | Progress Report |
| ba09.mpr: | | | | | | | [Same] | NCB | Progress Report |
| ba10.mpr: | | | | | | | [Same] | Not in | effect |
| ba11.mpr: | | | | | | | [Same] | Grown from | ba10.mpr using |
| | | | | | | | | NONE=1.0000 | |
| ba12.mpr: | | | | | | | [Same] | Grown from | ba11.mpr using |
| | | | | | | | | NONE=1.0000 | |
| ba13.mpr: | | | | | | | [Same] | Grown from | ba12.mpr using |
| | | | | | | | | NONE=1.0000 | |
| ba14.mpr: | | | | | | | [Same] | Grown from | ba13.mpr using |
| | | | | | | | | NONE=1.0000 | |
| ba15.mpr: | | | | | | | [Same] | Grown from | ba14.mpr using |
| | | | | | | | | NONE=1.0000 | |
| ba16.mpr: | | | | | | | [Same] | Grown from | ba15.mpr using |
| | | | | | | | | NONE=1.0000 | |

MCLAWPCTP Manitoba SA Clawback percentage kids over flow through age for 1st half of year [#kids][#kids<age]

DESCRIPTION

This parameter represents the percentage of the National Child Benefit Supplement (NCBS) to be clawed back from social assistance when the parameter MCLAWSA6P is set to 0 or MCLAWSA12P is set to 0. This is a table lookup parameter based on the number of kids under a certain age and the number of kids in the family representing the percentage of NCBS allocated to the children in the family who are above a specified age that is to be

clawed back. The province of Manitoba does not clawback the entire amount of NCBS when either MCLAWSA6P or MCLAWSA12P is set to 0. When MCLAWSA6P is set to 0, Manitoba will not claw back the NCBS allocated to children under the age of 7 from social assistance benefits, however will reduce SA by the percentage of NCBS represented by MCLAWPCTP[cfnkids][# kids < 7]. When MCLAWSA12P is set to 0, social assistance will be reduced by MCLAWPCTP[cfnkids][# kids < 13] times NCBS for the months of social assistance received.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source |
|-----------|--|---|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | 11 | [Rows] Manitoba Family Services and Housing |
| | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.63 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.59 0.34 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.57 0.42 0.24 0.00 0.00 0.00 0.00 0.00 0.00 | |
| | 0.56 0.44 0.32 0.19 0.00 0.00 0.00 0.00 0.00 | |

| | | | | | | | | |
|-----------|------|------|------|--------|------|---------------------------------------|------|------|
| 0.55 | 0.46 | 0.37 | 0.26 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.55 | 0.47 | 0.38 | 0.30 | 0.22 | 0.13 | 0.00 | 0.00 | 0.00 |
| 0.54 | 0.47 | 0.40 | 0.33 | 0.26 | 0.19 | 0.11 | 0.00 | 0.00 |
| 0.54 | 0.48 | 0.42 | 0.35 | 0.29 | 0.23 | 0.17 | 0.10 | 0.00 |
| 0.54 | 0.48 | 0.43 | 0.37 | 0.32 | 0.26 | 0.20 | 0.15 | 0.09 |
| 0.54 | 0.49 | 0.44 | 0.39 | 0.34 | 0.29 | 0.24 | 0.19 | 0.14 |
| ba01.mpr: | | | | [Same] | | Manitoba Family Services and Housing | | |
| ba02.mpr: | | | | [Same] | | Manitoba Family Services and Housing | | |
| ba03.mpr: | 11 | | | [Rows] | | Manitoba government | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.58 | 0.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.55 | 0.40 | 0.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.54 | 0.43 | 0.31 | 0.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.54 | 0.44 | 0.35 | 0.25 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.53 | 0.45 | 0.37 | 0.29 | 0.21 | 0.12 | 0.00 | 0.00 | 0.00 |
| 0.53 | 0.46 | 0.39 | 0.32 | 0.25 | 0.18 | 0.11 | 0.00 | 0.00 |
| 0.53 | 0.46 | 0.40 | 0.34 | 0.28 | 0.22 | 0.16 | 0.09 | 0.00 |
| 0.52 | 0.47 | 0.42 | 0.36 | 0.31 | 0.25 | 0.20 | 0.15 | 0.08 |
| 0.52 | 0.47 | 0.42 | 0.38 | 0.33 | 0.28 | 0.23 | 0.18 | 0.13 |
| ba04.mpr: | 11 | | | [Rows] | | Manitoba government | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.54 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.50 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.48 | 0.35 | 0.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.47 | 0.37 | 0.27 | 0.15 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.46 | 0.38 | 0.30 | 0.22 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.46 | 0.39 | 0.32 | 0.25 | 0.18 | 0.11 | 0.00 | 0.00 | 0.00 |
| 0.46 | 0.40 | 0.34 | 0.28 | 0.22 | 0.16 | 0.09 | 0.00 | 0.00 |
| 0.45 | 0.40 | 0.35 | 0.30 | 0.24 | 0.19 | 0.14 | 0.08 | 0.00 |
| 0.45 | 0.40 | 0.36 | 0.31 | 0.26 | 0.22 | 0.17 | 0.13 | 0.07 |
| 0.45 | 0.41 | 0.37 | 0.32 | 0.28 | 0.24 | 0.20 | 0.16 | 0.11 |
| ba05.mpr: | 2 | | | [Rows] | | Manitoba Budget Speech 2003, page 9 | | |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ba06.mpr: | | | | [Same] | | Manitoba government | | |
| ba07.mpr: | | | | [Same] | | Manitoba government | | |
| ba08.mpr: | | | | [Same] | | Manitoba government | | |
| ba09.mpr: | | | | [Same] | | NCB Progress Report | | |
| ba10.mpr: | | | | [Same] | | NCB Progress Report | | |
| ba11.mpr: | | | | [Same] | | Not in effect | | |
| ba12.mpr: | | | | [Same] | | Grown from ba11.mpr using NONE=1.0000 | | |

ba13.mpr: [Same] Grown from ba12.mpr using
NONE=1.0000
ba14.mpr: [Same] Grown from ba13.mpr using
NONE=1.0000
ba15.mpr: [Same] Grown from ba14.mpr using
NONE=1.0000
ba16.mpr: [Same] Grown from ba15.mpr using
NONE=1.0000

MCLAWSA12 Manitoba Social assistance NCBS clawback for children 12 and under

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba99.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.50 | -- | Manitoba government |
| ba03.mpr: | 0.50 | 0.0% | Manitoba government |
| ba04.mpr: | 0.00 | -- | Manitoba Budget 2003, page 9 |
| ba05.mpr: | 0.00 | -- | Manitoba government |
| ba06.mpr: | 0.00 | -- | Manitoba government |
| ba07.mpr: | 0.00 | -- | Manitoba government |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

MCLAWSA12P Manitoba SA NCBS clawback for children 12 and under for 1st half of year

DESCRIPTION

Manitoba claws back the National Child Benefit Supplement (NCBS) from Social Assistance amounts. Beginning in 2000, the National Child Benefit Supplement for kids under 7 is not clawed back from Social Assistance. Beginning in January 2003, the supplement is not clawed back for children under 13. The parameter MCLAWSA12P represents the proportion of the year in which children under 13 are exempt from the clawback. The parameter works with MCLAWSA6P which indicates the proportion of the year children under 7 were exempt. So if MCLAWSA12P is set to 1, then children under 13 were exempt from the SA clawback. If MCLAWSA6P is set to 0.5 and MCLAWSA12P is set to 0.5, then for half the year, children under 7 were exempt from the clawback and for half the year children under 13 were exempt. The parameter MCLAWPCTP is used to calculate the amount of the clawback depending on the make up of the family (number of children in family and number of children under 7 or 13).

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.50 | -- | Manitoba government |
| ba04.mpr: | 0.50 | 0.0% | Manitoba government |
| ba05.mpr: | 0.00 | -- | Manitoba Budget Speech 2003, |
| | | page 9 | |
| ba06.mpr: | 0.00 | -- | Manitoba government |
| ba07.mpr: | 0.00 | -- | Manitoba government |
| ba08.mpr: | 0.00 | -- | Manitoba government |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

MCLAWSA6 Manitoba Social assistance NCBS clawback for children 6 and under

DESCRIPTION

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

the make up of the family (number of children in family and number of children under 7 or 13).

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba99.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba00.mpr: | 1.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 1.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.50 | -50.0% | Manitoba government |
| ba03.mpr: | 0.00 | -- | Manitoba government |
| ba04.mpr: | 0.00 | -- | Manitoba Budget 2003, page 9 |
| ba05.mpr: | 0.00 | -- | Manitoba government |
| ba06.mpr: | 0.00 | -- | Manitoba government |
| ba07.mpr: | 0.00 | -- | Manitoba government |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |

| | | | |
|-----------|------|----|----------------------|
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

MCLAWSA6P Manitoba SA NCBS clawback for children 6 and under for 1st half of year

DESCRIPTION

Manitoba claws back the National Child Benefit Supplement (NCBS) from Social Assistance amounts. Beginning in 2000, the National Child Benefit Supplement for kids under 7 is not clawed back from Social Assistance. Beginning in January 2003, the supplement is not clawed back for children under 13. The parameter MCLAWSA6P represents the proportion of the year in which children under 7 are exempt from the clawback. The parameter works with MCLAWSA12P which indicates the proportion of the year children under 13 were exempt. So if MCLAWSA6P is set to 1, then children under 7 were exempt from the SA clawback. If MCLAWSA6P is set to 0.5 and MCLAWSA12P is set to 0.5, then for half the year, children under 7 were exempt from the clawback and for half the year children under 13 were exempt. The parameter MCLAWPCTP is used to calculate the amount of the clawback depending on the make up of the family (number of children in family and number of children under 7 or 13).

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 1.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.50 | -50.0% | Manitoba government |
| ba04.mpr: | 0.00 | -- | Manitoba government |
| ba05.mpr: | 0.00 | -- | Manitoba Budget Speech 2003, |
| | | page 9 | |
| ba06.mpr: | 0.00 | -- | Manitoba government |
| ba07.mpr: | 0.00 | -- | Manitoba government |
| ba08.mpr: | 0.00 | -- | Manitoba government |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

DESCRIPTION

To be eligible for the Manitoba Cost-of-living tax credit, individuals must have reached this age. Persons under this age may still be eligible for this tax credit if they have a spouse/common-law partner, children or can claim the education property tax credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------------|------------------------------|
| ba97.mpr: | 18 | -- | Federal Income Tax T1C (MAN) |
| | | 1997 | |
| ba98.mpr: | 18 | -- | Federal Income Tax T1C (MAN) |
| | | 1998 | |
| ba99.mpr: | 18 | -- | Federal Income Tax T1C (MAN) |
| | | 1999 | |
| ba00.mpr: | 18 | -- | Federal Income Tax Form |
| | | MB479 - 2000 | |
| ba01.mpr: | 18 | -- | Federal Income Tax Form |
| | | MB479 - 2001 | |
| ba02.mpr: | 18 | -- | Federal Income Tax Form |
| | | MB479 - 2002 | |
| ba03.mpr: | 18 | -- | Federal Income Tax Form |
| | | MB479 - 2003 | |
| ba04.mpr: | 18 | -- | Federal Income Tax Form |
| | | MB479 - 2004 | |
| ba05.mpr: | 18 | -- | Federal Income Tax Form |
| | | MB479 - 2005 | |
| ba06.mpr: | 19 | -- | Federal Income Tax Form |
| | | MB479 - 2006 | |

| | | | |
|-----------|----|----|---|
| ba07.mpr: | 19 | -- | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 19 | -- | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 19 | -- | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 19 | -- | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 19 | -- | Copied from ba10.mpr |
| ba12.mpr: | 19 | -- | Copied from ba11.mpr |
| ba13.mpr: | 19 | -- | Copied from ba12.mpr |
| ba14.mpr: | 19 | -- | Copied from ba13.mpr |
| ba15.mpr: | 19 | -- | Copied from ba14.mpr |
| ba16.mpr: | 19 | -- | Copied from ba15.mpr |

MCMXM Manitoba cost-of-living married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--------------------------------------|
| ba97.mpr: | 190.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 190.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 190.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |

| | | | |
|-----------|--------|------|--|
| ba00.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 190.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 195.00 | 2.6% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 195.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 195.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 195.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 195.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 195.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 195.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 195.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCODISEX Manitoba cost-of-living old disabled dependant credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed an amount for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 60.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 60.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 60.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 60.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 62.00 | 3.3% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 62.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 62.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |


```

ba12.mpr:    62.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    62.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    62.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    62.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    62.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

MCPPTXC Man. CPP Contribution Tax Credit activation flag

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form MB428 - 2001 |

| | | | |
|-----------|---|----|---|
| ba02.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MCSAXM Manitoba cost-of-living spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 110.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 113.00 | 2.7% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 113.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 113.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 113.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 113.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 113.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 113.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 113.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the Disability Amount Transferred From Spouse.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 110.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 110.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |

| | | | |
|-----------|--------|------|--|
| ba07.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 110.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 113.00 | 2.7% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 113.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 113.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 113.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 113.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 113.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 113.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 113.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MCYCXM Manitoba cost-of-living young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 25.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 25.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 25.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 26.00 | 4.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 26.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 26.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 26.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 26.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 26.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 26.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 26.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.06270 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.06000 | -4.3% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.05000 | -16.7% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.04870 | -2.6% | Federal Income Tax Form MB428 - 2006 |

| | | | |
|-----------|---------|--------|--|
| ba07.mpr: | 0.03670 | -24.6% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.03150 | -14.2% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.02500 | -20.6% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.02500 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.01750 | -30.0% | Government of Manitoba Information Bulletin 109 - March 26, 2009 |
| ba12.mpr: | 0.01750 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01750 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01750 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01750 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01750 | 0.0% | Copied from ba15.mpr |

MDTCRLC Man. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|---|
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.06270 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.06000 | -4.3% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.05000 | -16.7% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.11000 | 120.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 0.11000 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.11000 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.11000 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.11000 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.11000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.11000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.11000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.11000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11000 | 0.0% | Copied from ba15.mpr |

MEDALL Medical allowance maximum lower limit

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1614.00 | -- | Federal Income Tax 1997 - Line 330 |
| ba98.mpr: | 1614.00 | 0.0% | Federal Income Tax 1998 - Line 330 |
| ba99.mpr: | 1614.00 | 0.0% | Federal Income Tax 1999 - Line 330 |
| ba00.mpr: | 1637.00 | 1.4% | Federal Income Tax 2000 - Line 330 |
| ba01.mpr: | 1678.00 | 2.5% | Federal Income Tax 2001 - Line 330 |
| ba02.mpr: | 1728.00 | 3.0% | Federal Income Tax 2002 - Line 330 |
| ba03.mpr: | 1755.00 | 1.6% | Federal Income Tax 2003 - Line 330 |
| ba04.mpr: | 1813.00 | 3.3% | Federal Income Tax 2004 - Line 330 |
| ba05.mpr: | 1844.00 | 1.7% | Federal Income Tax 2005 - Line 330 |
| ba06.mpr: | 1884.00 | 2.2% | Federal Income Tax 2006 - Line 330 |
| ba07.mpr: | 1926.00 | 2.2% | Federal Income Tax 2007 - Line 330 |
| ba08.mpr: | 1962.00 | 1.9% | Federal Income Tax 2008 - Line 330 |
| ba09.mpr: | 2011.00 | 2.5% | Federal Income Tax 2009 - Line 330 |
| ba10.mpr: | 2024.00 | 0.6% | Federal Income Tax 2010 - Line 330 |
| ba11.mpr: | 2052.00 | 1.4% | Derived by SPSD/M team |
| ba12.mpr: | 2098.09 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 2139.06 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 2181.74 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 2226.13 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 2270.52 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

MEDANF Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.03000 | -- | Federal Income Tax 1997 - Line 330 |
| ba98.mpr: | 0.03000 | 0.0% | Federal Income Tax 1998 - Line 330 |
| ba99.mpr: | 0.03000 | 0.0% | Federal Income Tax 1999 - Line 330 |
| ba00.mpr: | 0.03000 | 0.0% | Federal Income Tax 2000 - Line 330 |
| ba01.mpr: | 0.03000 | 0.0% | Federal Income Tax 2001 - Line 330 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax 2002 - Line 330 |

| | | | |
|-----------|---------|------|---------------------------------------|
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax 2003 - Line 330 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax 2004 - Line 330 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax 2005 - Line 330 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax 2006 - Line 330 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax 2007 - Line 330 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax 2008 - Line 330 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax 2009 - Line 330 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax 2010 - Line 330 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

MEDEXFLG Medical Expense Non-Refundable Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MEDREMIN Minimum earnings for refundable medical expense supplement

DESCRIPTION

If earnings are less than this parameter, then a person is eligible to apply for the refundable medical expense supplement (immedref). Earnings are calculated as employment income (idiemp) plus self-employment income (idise) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other employment expenses (idalexp).

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2500.00 | -- | Federal Income Tax 1997 - Schedule 10 & Line 452 |
| ba98.mpr: | 2500.00 | 0.0% | Federal Income Tax 1998 - Schedule 10 & Line 452 |
| ba99.mpr: | 2500.00 | 0.0% | Federal Income Tax 1999 - Schedule 10 & Line 452 |
| ba00.mpr: | 2535.00 | 1.4% | Federal Income Tax 2000 - Schedule 10 & Line 452 |
| ba01.mpr: | 2598.00 | 2.5% | Federal Income Tax 2001 - Line 452 |
| ba02.mpr: | 2676.00 | 3.0% | Federal Income Tax 2002 - Line 452 |
| ba03.mpr: | 2719.00 | 1.6% | Federal Income Tax 2003 - Line 452 |
| ba04.mpr: | 2809.00 | 3.3% | Federal Income Tax 2004 - Line 452 |
| ba05.mpr: | 2857.00 | 1.7% | Federal Income Tax 2005 - Line 452 |
| ba06.mpr: | 2919.00 | 2.2% | Federal Income Tax 2006 - Line 452 |
| ba07.mpr: | 2984.00 | 2.2% | Federal Income Tax 2007 - Line 452 |
| ba08.mpr: | 3040.00 | 1.9% | Federal Income Tax 2008 - Line 452 |
| ba09.mpr: | 3116.00 | 2.5% | Federal Income Tax 2009 - Line 452 |
| ba10.mpr: | 3135.00 | 0.6% | Federal Income Tax 2010 - Line 452 |
| ba11.mpr: | 3234.57 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |

| | | | |
|-----------|---------|------|---|
| ba12.mpr: | 3307.23 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 3371.81 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 3439.08 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 3509.04 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 3579.01 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

MEDRMAX Maximum expenses allowed for medical expense supplement

DESCRIPTION

The maximum size of the refundable medical expense supplement (immedref).

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Federal Income Tax 1997 - Schedule 10 & Line 452 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax 1998 - Schedule 10 & Line 452 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax 1999 - Schedule 10 & Line 452 |
| ba00.mpr: | 507.00 | 1.4% | Federal Income Tax 2000 - Schedule 10 & Line 452 |
| ba01.mpr: | 520.00 | 2.6% | Federal Income Tax 2001 - Line 452 |

| | | | |
|-----------|---------|-------|---|
| ba02.mpr: | 535.00 | 2.9% | Federal Income Tax 2002 - Line 452 |
| ba03.mpr: | 544.00 | 1.7% | Federal Income Tax 2003 - Line 452 |
| ba04.mpr: | 562.00 | 3.3% | Federal Income Tax 2004 - Line 452 |
| ba05.mpr: | 750.00 | 33.5% | Federal Income Tax 2005 - Line 452 |
| ba06.mpr: | 1000.00 | 33.3% | Federal Income Tax 2006 - Line 452 |
| ba07.mpr: | 1022.00 | 2.2% | Federal Income Tax 2007 - Line 452 |
| ba08.mpr: | 1041.00 | 1.9% | Federal Income Tax 2008 - Line 452 |
| ba09.mpr: | 1067.00 | 2.5% | Federal Income Tax 2009 - Line 452 |
| ba10.mpr: | 1074.00 | 0.7% | Federal Income Tax 2010 - Line 452 |
| ba11.mpr: | 1108.11 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 1133.00 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1155.13 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1178.18 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1202.15 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1226.12 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

MEDRRATE Proportion of expenses allowed for medical expense supplement

DESCRIPTION

The maximum proportion of eligible medical expenses (immeda) which are eligible for the refundable medical expense supplement (immedref).

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.25000 | -- | 1997 tax form, schedule 10, line 1 |
| ba98.mpr: | 0.25000 | 0.0% | Federal Income Tax 1998 - Schedule 10 & Line 452 |
| ba99.mpr: | 0.25000 | 0.0% | Federal Income Tax 1999 - Schedule 10 & Line 452 |
| ba00.mpr: | 0.25000 | 0.0% | Federal Income Tax 2000 - Schedule 10 & Line 452 |
| ba01.mpr: | 0.25000 | 0.0% | Federal Income Tax 2001 - Line 452 |
| ba02.mpr: | 0.25000 | 0.0% | Federal Income Tax 2002 - Line 452 |
| ba03.mpr: | 0.25000 | 0.0% | Federal Income Tax 2003 - Line 452 |
| ba04.mpr: | 0.25000 | 0.0% | Federal Income Tax 2004 - Line 452 Worksheet |
| ba05.mpr: | 0.25000 | 0.0% | Federal Income Tax 2005 - Line 452 Worksheet |
| ba06.mpr: | 0.25000 | 0.0% | Federal Income Tax 2006 - Line 452 Worksheet |
| ba07.mpr: | 0.25000 | 0.0% | Federal Income Tax 2007 - Line 452 Worksheet |
| ba08.mpr: | 0.25000 | 0.0% | Federal Income Tax 2008 - Line 452 Worksheet |
| ba09.mpr: | 0.25000 | 0.0% | Federal Income Tax 2009 - Line 452 Worksheet |
| ba10.mpr: | 0.25000 | 0.0% | Federal Income Tax 2010 - Line 452 Worksheet |
| ba11.mpr: | 0.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.25000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.25000 | 0.0% | Copied from ba15.mpr |

MEDRRR Reduction rate for the medical expense supplement

DESCRIPTION

The refundable medical expense supplement (immedref) is reduced by MEDRRR percent of net family income in excess of MEDRTD.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.05000 | -- | 1997 tax form, schedule 10, line 7 |
| ba98.mpr: | 0.05000 | 0.0% | Federal Income Tax 1998 - Schedule 10 & Line 452 |
| ba99.mpr: | 0.05000 | 0.0% | Federal Income Tax 1999 - Schedule 10 & Line 452 |
| ba00.mpr: | 0.05000 | 0.0% | Federal Income Tax 2000 - Schedule 10 & Line 452 |
| ba01.mpr: | 0.05000 | 0.0% | Federal Income Tax 2001 - Line 452 |
| ba02.mpr: | 0.05000 | 0.0% | Federal Income Tax 2002 - Line 452 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax 2003 - Line 452 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax 2004 - Line 452 Worksheet |

| | | | |
|-----------|---------|------|---|
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax 2005 - Line 452 Worksheet |
| ba06.mpr: | 0.05000 | 0.0% | Federal Income Tax 2006 - Line 452 Worksheet |
| ba07.mpr: | 0.05000 | 0.0% | Federal Income Tax 2007 - Line 452 Worksheet |
| ba08.mpr: | 0.05000 | 0.0% | Federal Income Tax 2008 - Line 452 Worksheet |
| ba09.mpr: | 0.05000 | 0.0% | Federal Income Tax 2009 - Line 452 Worksheet |
| ba10.mpr: | 0.05000 | 0.0% | Federal Income Tax 2010 - Line 452 Worksheet |
| ba11.mpr: | 0.05000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

MEDRTD Refundable medical expense supplement income turndown

DESCRIPTION

This parameter represents in income turndown used in the calculation of the refundable medical expense supplement. The supplement (immedref) is reduced by MEDRRR percent of net family income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 16069.00 | -- | Federal Income Tax 1997 - Schedule 10 & Line 452 |
| ba98.mpr: | 16069.00 | 0.0% | Federal Income Tax 1998 - Schedule 10 & Line 452 |
| ba99.mpr: | 16745.00 | 4.2% | Federal Income Tax 1999 - Schedule 10 & Line 452 |
| ba00.mpr: | 17664.00 | 5.5% | Federal Income Tax 2000 - Schedule 10 & Line 452 |
| ba01.mpr: | 19705.00 | 11.6% | Federal Income Tax Worksheet 2001 - Line 452 |
| ba02.mpr: | 20296.00 | 3.0% | Federal Income Tax Worksheet 2002 - Line 452 |
| ba03.mpr: | 20621.00 | 1.6% | Federal Income Tax Worksheet 2003 - Line 452 |
| ba04.mpr: | 21301.00 | 3.3% | Federal Income Tax Worksheet 2004 - Line 452 |
| ba05.mpr: | 21663.00 | 1.7% | Federal Income Tax Worksheet 2005 - Line 452 |
| ba06.mpr: | 22140.00 | 2.2% | Federal Income Tax 2006 - Line 452 Worksheet |
| ba07.mpr: | 22627.00 | 2.2% | Federal Income Tax 2007 - Line 452 Worksheet |
| ba08.mpr: | 23057.00 | 1.9% | Federal Income Tax 2008 - Line 452 Worksheet |
| ba09.mpr: | 23633.00 | 2.5% | Federal Income Tax 2009 - Line 452 Worksheet |
| ba10.mpr: | 23775.00 | 0.6% | Federal Income Tax 2010 - Line 452 Worksheet |
| ba11.mpr: | 24530.09 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 25081.11 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 25570.89 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 26081.08 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 26611.67 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 27142.28 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 400.00 | 100.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2003 |
| ba04.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2004 |
| ba05.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2005 |
| ba06.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2006 |
| ba07.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2007 |

| | | | |
|-----------|--------|------|---|
| ba08.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2008 |
| ba09.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2009 |
| ba10.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB(S11) - 2010 |
| ba11.mpr: | 400.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 400.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 400.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 400.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 400.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 400.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MEDXPMPT Man. Education Amount per month of part-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 60.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 120.00 | 100.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2003 |
| ba04.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2004 |
| ba05.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2005 |
| ba06.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2006 |
| ba07.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2007 |
| ba08.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2008 |
| ba09.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2009 |
| ba10.mpr: | 120.00 | 0.0% | Federal Income Tax Form MB(S11) - 2010 |
| ba11.mpr: | 120.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 120.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 120.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MEICTXC Man. EI Premium Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 6293.00 | 2.5% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 6482.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |

| | | | |
|-----------|---------|-------|---|
| ba08.mpr: | 8034.00 | 23.9% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 8134.00 | 1.2% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 8134.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 8384.00 | 3.1% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba12.mpr: | 8634.00 | 3.0% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba13.mpr: | 8884.00 | 2.9% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba14.mpr: | 9134.00 | 2.8% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba15.mpr: | 9134.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 9134.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MEMXMT Man. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 630.00 | 2.6% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 649.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.00 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.00 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.00 | -- | Form TD1MB E (11) |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

The annual amount for the Manitoba Fifty Five Plus benefit for the junior component (people under the age of 65). It varies depending on idspoflg. Note that though the program runs from April to March, the SPSD/M assumes that the program starts in January.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|--------------------------|
| ba97.mpr: | 2 | [Rows] |
| 446.40 | | Manitoba 55 Plus Program |
| 479.60 | | |
| ba98.mpr: | | [Same] |
| ba99.mpr: | | [Same] |
| ba00.mpr: | | [Same] |
| ba01.mpr: | | [Same] |
| ba02.mpr: | | [Same] |
| ba03.mpr: | | [Same] |
| ba04.mpr: | | [Same] |
| ba05.mpr: | | [Same] |
| ba06.mpr: | | [Same] |
| ba07.mpr: | | [Same] |
| ba08.mpr: | 2 | [Rows] |
| 647.20 | 45.0% | Manitoba 55 Plus Program |
| 695.60 | 45.0% | |
| ba09.mpr: | | [Same] |
| ba10.mpr: | | [Same] |
| ba11.mpr: | | [Same] |

```

ba12.mpr:      [Same]   Grown from ba11.mpr using
                DEFAULT=1.0000
ba13.mpr:      [Same]   Grown from ba12.mpr using
                DEFAULT=1.0000
ba14.mpr:      [Same]   Grown from ba13.mpr using
                DEFAULT=1.0000
ba15.mpr:      [Same]   Grown from ba14.mpr using
                DEFAULT=1.0000
ba16.mpr:      [Same]   Grown from ba15.mpr using
                DEFAULT=1.0000

```

MFFPJRR Manitoba GIS supplement: reduction rate for junior component

DESCRIPTION

The reduction rate for the Manitoba Fifty Five Plus benefit for the junior component (people under the age of 65). It varies depending on idspoflg. Note that though the program runs from April to March, the SPSD/M assumes that the program starts in January.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|------------------|--------------|---------------------------------|
| ba97.mpr: | 2 | [Rows] Manitoba 55 Plus Program |
| 0.50000 | | |
| 0.25000 | | |
| ba98.mpr: | | [Same] Manitoba 55 Plus Program |
| ba99.mpr: | | [Same] Manitoba 55 Plus Program |
| ba00.mpr: | | [Same] Manitoba 55 Plus Program |
| ba01.mpr: | | [Same] Manitoba 55 Plus Program |
| ba02.mpr: | | [Same] Manitoba 55 Plus Program |
| ba03.mpr: | | [Same] Manitoba 55 Plus Program |

| | | | |
|-----------|---------|--------|--------------------------|
| ba04.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba05.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba06.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba07.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba08.mpr: | 2 | [Rows] | Manitoba 55 Plus Program |
| | 0.72500 | 45.0% | |
| | 0.36250 | 45.0% | |
| ba09.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba10.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba11.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba12.mpr: | | [Same] | Copied from ba11.mpr |
| ba13.mpr: | | [Same] | Copied from ba12.mpr |
| ba14.mpr: | | [Same] | Copied from ba13.mpr |
| ba15.mpr: | | [Same] | Copied from ba14.mpr |
| ba16.mpr: | | [Same] | Copied from ba15.mpr |

MFFPJTD Manitoba GIS supplement: turndown for junior component

DESCRIPTION

The turndown amount for the Manitoba Fifty Five Plus benefit for the junior component (people under the age of 65). It varies depending on idspoflg. Note that though the program runs from April to March, the SPSD/M assumes that the program starts in January.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|----------|--------------------------|
| ba97.mpr: | 2 | [Rows] |
| | 8930.40 | Manitoba 55 Plus Program |
| | 14479.20 | |
| ba98.mpr: | | [Same] |
| | | Manitoba 55 Plus Program |

```

ba99.mpr:      [Same]   Manitoba 55 Plus Program
ba00.mpr:      [Same]   Manitoba 55 Plus Program
ba01.mpr:      [Same]   Manitoba 55 Plus Program
ba02.mpr:      [Same]   Manitoba 55 Plus Program
ba03.mpr:      [Same]   Manitoba 55 Plus Program
ba04.mpr:      [Same]   Manitoba 55 Plus Program
ba05.mpr:      [Same]   Manitoba 55 Plus Program
ba06.mpr:      [Same]   Manitoba 55 Plus Program
ba07.mpr:      [Same]   Manitoba 55 Plus Program
ba08.mpr:      [Same]   Manitoba 55 Plus Program
ba09.mpr:      [Same]   Manitoba 55 Plus Program
ba10.mpr:      [Same]   Manitoba 55 Plus Program
ba11.mpr:      [Same]   Manitoba 55 Plus Program
ba12.mpr:      [Same]   Grown from ba11.mpr using
                    DEFAULT=1.0000
ba13.mpr:      [Same]   Grown from ba12.mpr using
                    DEFAULT=1.0000
ba14.mpr:      [Same]   Grown from ba13.mpr using
                    DEFAULT=1.0000
ba15.mpr:      [Same]   Grown from ba14.mpr using
                    DEFAULT=1.0000
ba16.mpr:      [Same]   Grown from ba15.mpr using
                    DEFAULT=1.0000

```

MFFPSBEN Manitoba GIS supplement: maximum benefit for senior component

DESCRIPTION

Maximum annual Manitoba Fifty Five Plus benefit for the senior component (people aged 65 and over). The maximum depends on imoldtyp. Note that it is calculated as a sum of individual quarterly maximums. Though the program runs from April to March, the SPSD/M assumes that the program starts in January.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 7 | [Rows] Manitoba 55 Plus Program |
| 0.00 | | |
| 446.40 | | |
| 479.60 | | |
| 479.60 | | |
| 479.60 | | |
| 446.40 | | |
| 446.40 | | |
| ba98.mpr: | | [Same] Manitoba 55 Plus Program |
| ba99.mpr: | | [Same] Manitoba 55 Plus Program |
| ba00.mpr: | | [Same] Manitoba 55 Plus Program |
| ba01.mpr: | | [Same] Manitoba 55 Plus Program |
| ba02.mpr: | | [Same] Manitoba 55 Plus Program |
| ba03.mpr: | | [Same] Manitoba 55 Plus Program |
| ba04.mpr: | | [Same] Manitoba 55 Plus Program |
| ba05.mpr: | | [Same] Manitoba 55 Plus Program |
| ba06.mpr: | | [Same] Manitoba 55 Plus Program |
| ba07.mpr: | | [Same] Manitoba 55 Plus Program |
| ba08.mpr: | 7 | [Rows] Manitoba 55 Plus Program |
| 0.00 | -- | |
| 647.20 | 45.0% | |
| 695.60 | 45.0% | |
| 695.60 | 45.0% | |
| 695.60 | 45.0% | |
| 647.20 | 45.0% | |
| 647.20 | 45.0% | |
| ba09.mpr: | | [Same] Manitoba 55 Plus Program |
| ba10.mpr: | | [Same] Manitoba 55 Plus Program |
| ba11.mpr: | | [Same] Manitoba 55 Plus Program |
| ba12.mpr: | | [Same] Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | | [Same] Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | | [Same] Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | | [Same] Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | | [Same] Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

The reduction rate for the Manitoba Fifty Five Plus benefit for the senior component (people aged 65 and over). It varies depending on imoldtyp. Note that though the program runs from April to March, the SPSD/M assumes that the program starts in January.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------------------------|
| ba97.mpr: | 7 | [Rows] Manitoba 55 Plus Program |
| 0.00000 | | |
| 0.50000 | | |
| 0.25000 | | |
| 0.25000 | | |
| 0.12500 | | |
| 0.75000 | | |
| 0.75000 | | |
| ba98.mpr: | | [Same] Manitoba 55 Plus Program |
| ba99.mpr: | | [Same] Manitoba 55 Plus Program |
| ba00.mpr: | | [Same] Manitoba 55 Plus Program |
| ba01.mpr: | | [Same] Manitoba 55 Plus Program |
| ba02.mpr: | | [Same] Manitoba 55 Plus Program |
| ba03.mpr: | | [Same] Manitoba 55 Plus Program |
| ba04.mpr: | | [Same] Manitoba 55 Plus Program |
| ba05.mpr: | | [Same] Manitoba 55 Plus Program |
| ba06.mpr: | | [Same] Manitoba 55 Plus Program |
| ba07.mpr: | | [Same] Manitoba 55 Plus Program |
| ba08.mpr: | 7 | [Rows] Manitoba 55 Plus Program |
| 0.00000 | | -- |

| | | | |
|-----------|-------|--------|--------------------------|
| 0.72500 | 45.0% | | |
| 0.36250 | 45.0% | | |
| 0.36250 | 45.0% | | |
| 0.18133 | 45.1% | | |
| 1.08712 | 44.9% | | |
| 1.08712 | 44.9% | | |
| ba09.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba10.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba11.mpr: | | [Same] | Manitoba 55 Plus Program |
| ba12.mpr: | | [Same] | Copied from ba11.mpr |
| ba13.mpr: | | [Same] | Copied from ba12.mpr |
| ba14.mpr: | | [Same] | Copied from ba13.mpr |
| ba15.mpr: | | [Same] | Copied from ba14.mpr |
| ba16.mpr: | | [Same] | Copied from ba15.mpr |

MFFSAFLAG Manitoba GIS supplement: flag that only people without SA can apply

DESCRIPTION

When this flag is turned on, the Manitoba Fifty Five Plus benefit is only given to people who have no social assistance.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--------------------------|
| ba97.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba98.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba99.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba00.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba01.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba02.mpr: | 1 | -- | Manitoba 55 Plus Program |

| | | | |
|-----------|---|----|--------------------------|
| ba03.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba04.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba05.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba06.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba07.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba08.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba09.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba10.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba11.mpr: | 1 | -- | Manitoba 55 Plus Program |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MFITEXPFLG Manitoba Fitness Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MFITEXP Manitoba Fitness Tax Credit maximum claim

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 500.00 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MFTBAGE Man. Family Tax Benefit age amount

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over under the Manitoba Family Tax Benefit when MFTBFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 2065.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2065.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2065.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2065.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2065.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2065.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2065.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

An individual who claimed either a disability exemption for themselves (iddisslf) or others (iddisoth) may claim this amount as a disability credit in determining the Manitoba Family Tax Benefit (immftb).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 2752.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2752.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2752.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2752.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2752.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

| | | | |
|-----------|---------|------|--|
| ba13.mpr: | 2752.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2752.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2752.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2752.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MFTBFLAG Man. Family Tax Benefit activation flag

DESCRIPTION

This parameter activates the Manitoba Family Tax Benefit which replaces the Manitoba Tax Reduction program as of 2008. The Manitoba Family Tax Benefit is now included in the block of non-refundable tax credits.

Individuals may claim MFTBSELF for themselves, MFTBSP if they claimed an amount for spouse or equivalent to spouse, MFTBAGE if they claimed an age tax credit and MFTBDIS if they claimed an amount for disability. An amount for a spouse aged 65 or over (MFTBSAGE) may be claimed if their spouse claimed an age credit and had credits transferred. An amount for a disabled spouse (MFTBDIS) may be claimed if the spouse claimed the disabled credit and had credits transferred. The spouse with the higher net income may also claim an amount for dependent children aged 18 or younger (MFTBKID). In the event that an individual claimed an amount for equivalent to spouse, the amounts for dependent children cannot be claimed for the individual claimed as equivalent to spouse.

The calculated benefit is then reduced by MFTBIOS of net income. The remaining amount is then multiplied by the non-refundable tax credit rate (MPNTPCR), saved in immftb, and added to the other non-refundable tax credits (imptaxcr).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB-WS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MFTBIOS Man. Family Tax Benefit net income offset

DESCRIPTION

The percentage of net income (imicnet) used to offset the Manitoba Family Tax Benefit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.09000 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 0.09000 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 0.09000 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 0.09000 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 0.09000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.09000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter is the Manitoba Family Tax Benefit amount which can be claimed per dependent children aged 18 and under, excluding the child claimed as equivalent to spouse, if applicable.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 2752.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2752.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2752.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2752.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2752.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

| | | | |
|-----------|---------|------|--|
| ba13.mpr: | 2752.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2752.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2752.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2752.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MFTBODIS Man. Family Tax Benefit amount for older infirm dependents

DESCRIPTION

An individual who claimed an amount for disabled dependents aged 18 and over (idothpe) may claim this amount as a disability credit in determining the Manitoba Family Tax Benefit (immftb). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 2752.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2752.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2752.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2752.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2752.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2752.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2752.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2752.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2752.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MFTBSAGE Man. Family Tax Benefit age amount for spouse

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse is age 65 or over and the Amounts Transferred From Spouse Tax Credit has been claimed, under the Manitoba Family Tax Benefit when MFTBFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 2065.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2065.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2065.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2065.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2065.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2065.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2065.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MFTBSELF Man. Family Tax Benefit amount for self

DESCRIPTION

This is the basic credit amount of Manitoba Family Tax Benefit. This amount is reduced by MFTBIOS percent of net income.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 2065.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2065.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2065.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2065.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2065.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2065.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2065.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MFTBSP Man. Family Tax Benefit amount for spouse or equivalent to spouse

DESCRIPTION

This parameter is an additional credit with respect to the spouse or equivalent to spouse if the filer has claimed the Married or Equivalent Tax Credit for the Manitoba Family Tax Benefit when MFTBFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 2065.00 | -- | Federal Income Tax Form MB428-A - 2008 |
| ba09.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2009 |
| ba10.mpr: | 2065.00 | 0.0% | Federal Income Tax Form MB428-A - 2010 |
| ba11.mpr: | 2065.00 | 0.0% | Form TD1MB-WS E (11) |
| ba12.mpr: | 2065.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2065.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2065.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2065.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2065.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When this parameter is set to 1, the Manitoba Homeowners Assistance (immhmas) is modelled. Any family with non-zero property taxes (improptx) is assumed to have had the minimum amount of assistance (MPMINC) taken off as a deduction from their municipal property tax statement.

When the option is set to 2, immhmas is set to the database variable (idhomstu).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Option |
| ba98.mpr: | 1 | -- | Option |
| ba99.mpr: | 1 | -- | Option |
| ba00.mpr: | 1 | -- | Option |
| ba01.mpr: | 1 | -- | Option |
| ba02.mpr: | 1 | -- | Option |
| ba03.mpr: | 1 | -- | Option |
| ba04.mpr: | 1 | -- | Option |
| ba05.mpr: | 1 | -- | Option |
| ba06.mpr: | 1 | -- | Option |
| ba07.mpr: | 1 | -- | Option |
| ba08.mpr: | 1 | -- | Option |
| ba09.mpr: | 1 | -- | Option |
| ba10.mpr: | 1 | -- | Option |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |

```

ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

MINTSLFLG Man. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2004 |

| | | | |
|-----------|---|----|---|
| ba05.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MLVCMAX Maximum Man. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Manitoba labour sponsored funds tax credit (implvctc). The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value MLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 750.00 | 42.9% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 750.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 750.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 750.00 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 750.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 750.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 750.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 750.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 1800.00 | 140.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 1800.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1800.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1800.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1800.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 1800.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1800.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1800.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1800.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1800.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MLVCRT Percent of Man. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Manitoba labour sponsored funds tax credit (implvctc). The credit is derived as a proportion MLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value MLVCMAX.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form MB428 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2008 - T4127 |
| ba09.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2009 - T4127 |
| ba10.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2010 - T4127 |
| ba11.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

MMAXDX Man. Maximum Disability deduction/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|-------|--|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 4293.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 6000.00 | 39.8% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 6180.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 6180.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 6180.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 6180.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 6180.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 6180.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 6180.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 6180.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MMAXET Man. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 5000.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form MB(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

| | | | |
|-----------|---------|------|--|
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MMEDALL Man. Medical allowance maximum lower limit

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1637.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1678.00 | 2.5% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1728.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1728.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1728.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 1728.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1728.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1728.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1728.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1728.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MMEDANF Man. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either MMEDANF percent of net income, or MMEDALL, whichever is less. The Manitoba non-refundable medical expense tax credit is only calculated when MTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.03000 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

MMEDEXFLG Man. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either MMEDANF percent of net income, or MMEDALL, whichever is less. The

Manitoba non-refundable medical expense tax credit is only calculated when MTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 6293.00 | 2.5% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 6482.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 6482.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 8034.00 | 23.9% | Federal Income Tax Form MB428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 8134.00 | 1.2% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 8134.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 8384.00 | 3.1% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba12.mpr: | 8634.00 | 3.0% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba13.mpr: | 8884.00 | 2.9% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba14.mpr: | 9134.00 | 2.8% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba15.mpr: | 9134.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 9134.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MMXMT Man. married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 630.00 | 2.6% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 649.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 649.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.00 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.00 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.00 | -- | Form TD1MB E (11) |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

Manitoba income tax before surtaxes and tax reductions is calculated as MPTF percent of basic federal tax (imbft) plus MNITR percent of net income.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

MODISTC Man. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |

| | | | |
|-----------|---------|------|--|
| ba05.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 3605.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 3605.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 3605.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3605.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3605.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3605.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3605.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MPAXM Manitoba property tax credit senior citizen credit

DESCRIPTION

This parameter is a property tax credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 100.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 100.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 100.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 100.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 125.00 | 25.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 125.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 275.00 | 120.0% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba12.mpr: | 350.00 | 27.3% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba13.mpr: | 425.00 | 21.4% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba14.mpr: | 425.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |

```

ba15.mpr:      425.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:      425.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

MPBXM Manitoba property tax credit basic credit

DESCRIPTION

This parameter is the maximum amount of the Manitoba Property Tax. Seniors have this maximum supplemented by MPAXM.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 525.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 525.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 600.00 | 14.3% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 675.00 | 12.5% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 675.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 675.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 675.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 675.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 675.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 675.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 675.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MPFINCRR Manitoba property tax credit family income reduction rate

DESCRIPTION

This parameter is the rate at which family net income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Property Tax Credit.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.01000 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 0.01000 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 0.01000 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 0.01000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.01000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter is the basic rate a filer is allowed to claim when calculating the Manitoba Property Tax Credit. When MHMASOPT is set to 1, this is the value of the modelled homeowner assistance (immhmas).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 250.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 325.00 | 30.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 400.00 | 23.1% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 400.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |

| | | | |
|-----------|--------|-------|---|
| ba07.mpr: | 525.00 | 31.3% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 600.00 | 14.3% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 650.00 | 8.3% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 650.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 700.00 | 7.7% | Manitoba Budget 2011 Information Bulletin No. 11 - Taxation Changes |
| ba12.mpr: | 700.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 700.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 700.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 700.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 700.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MPMNTH Manitoba property tax minimum threshold

DESCRIPTION

This is the minimum property tax threshold for Manitoba. In order to qualify for property tax credit programs, gross occupancy costs must exceed this amount.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 250.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 250.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 250.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 250.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 250.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 250.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 250.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.08000 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.10900 | 36.3% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2006 |

| | | | |
|-----------|---------|-------|---|
| ba07.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.10900 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 0.10800 | -0.9% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 0.10800 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 0.10800 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.10800 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10800 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10800 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10800 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10800 | 0.0% | Copied from ba15.mpr |

MPRDESCE English description of tax/transfer parameter file

DESCRIPTION

This parameter can be used to provide an overall English title to the set of tax/transfer parameters contained in a given tax/transfer parameter file. This description is used by the SPSM output facilities to produce page titles when it is run in English. The French title can be found in MPRDESCF.

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------|
| ba97.mpr: | Current | va | -- Given as LABELE=... |
| ba98.mpr: | Current | va | -- Given as LABELE=... |
| ba99.mpr: | Current | va | -- Given as LABELE=... |
| ba00.mpr: | Current | va | -- Given as LABELE=... |
| ba01.mpr: | Current | va | -- Given as LABELE=... |
| ba02.mpr: | Current | va | -- Given as LABELE=... |
| ba03.mpr: | Current | va | -- Given as LABELE=... |
| ba04.mpr: | Current | va | -- Given as LABELE=... |
| ba05.mpr: | Current | va | -- Given as LABELE=... |
| ba06.mpr: | Current | va | -- Given as LABELE=... |
| ba07.mpr: | Current | va | -- Given as LABELE=... |
| ba08.mpr: | Current | va | -- Given as LABELE=... |

| | | | | |
|-----------|---------|----|----|---------------------|
| ba09.mpr: | Current | va | -- | Given as LABELE=... |
| ba10.mpr: | Current | va | -- | Given as LABELE=... |
| ba11.mpr: | Current | va | -- | Given as LABELE=... |
| ba12.mpr: | Current | va | -- | Given as LABELE=... |
| ba13.mpr: | Current | va | -- | Given as LABELE=... |
| ba14.mpr: | Current | va | -- | Given as LABELE=... |
| ba15.mpr: | Current | va | -- | Given as LABELE=... |
| ba16.mpr: | Current | va | -- | Given as LABELE=... |

MPRDESCF French description of tax/transfer parameter file

DESCRIPTION

This parameter can be used to provide an overall French title to the set of tax/transfer parameters contained in a given tax/transfer parameter file. This description is used by the SPSM output facilities to produce page titles when it is run in French. The English title can be found in MPRDESCE.

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------|
| ba97.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba98.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba99.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba00.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba01.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba02.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba03.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba04.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba05.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba06.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba07.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba08.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba09.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba10.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba11.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba12.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba13.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba14.mpr: | Valeurs | co | -- Given as LABELF=... |
| ba15.mpr: | Valeurs | co | -- Given as LABELF=... |

ba16.mpr: Valeurs co -- Given as LABELF=...

MPRIR Manitoba property tax credit rental inclusion rate

DESCRIPTION

This is the proportion of Total Rental Payments allowed when calculating the Manitoba Property Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.20000 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 0.20000 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 0.20000 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

MPRSFILE Starting tax/transfer parameter file

DESCRIPTION

This parameter contains the Statistics Canada supplied name of the default tax/transfer parameter file (.mpr).

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

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------------|--------|--------------------|
| ba97.mpr: | \$SPSD/ba97 | -- | Given as SFILE=... |
| ba98.mpr: | \$SPSD/ba98 | -- | Given as SFILE=... |
| ba99.mpr: | \$SPSD/ba99 | -- | Given as SFILE=... |
| ba00.mpr: | \$SPSD/ba00 | -- | Given as SFILE=... |
| ba01.mpr: | \$SPSD/ba01 | -- | Given as SFILE=... |
| ba02.mpr: | \$SPSD/ba02 | -- | Given as SFILE=... |
| ba03.mpr: | \$SPSD/ba03 | -- | Given as SFILE=... |
| ba04.mpr: | \$SPSD/ba04 | -- | Given as SFILE=... |
| ba05.mpr: | \$SPSD/ba05 | -- | Given as SFILE=... |
| ba06.mpr: | \$SPSD/ba06 | -- | Given as SFILE=... |

```

ba07.mpr:    $SPSD/ba07    --    Given as SFILE=...
ba08.mpr:    $SPSD/ba08    --    Given as SFILE=...
ba09.mpr:    $SPSD/ba09    --    Given as SFILE=...
ba10.mpr:    $SPSD/ba10    --    Given as SFILE=...
ba11.mpr:    $SPSD/ba11    --    Given as SFILE=...
ba12.mpr:    $SPSD/ba12    --    Given as SFILE=...
ba13.mpr:    $SPSD/ba13    --    Given as SFILE=...
ba14.mpr:    $SPSD/ba14    --    Given as SFILE=...
ba15.mpr:    $SPSD/ba15    --    Given as SFILE=...
ba16.mpr:    $SPSD/ba16    --    Given as SFILE=...

```

MPRVER SPSD/M Release Version

DESCRIPTION

This parameter contains the SPSD/M release version number of the tax/transfer parameter file (.mpr). Every SPSD/M version shipped has a version number and a complete set of parameter files necessary to run the model. If a user has multiple versions of the SPSM installed this parameter will help to identify which Version of the model the original parameter file was shipped with. This parameter cannot be edited within the SPSM.

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 19.00 | -- | Given as VERSION=... |
| ba98.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba99.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba00.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba01.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba02.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba03.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba04.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba05.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba06.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba07.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba08.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba09.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba10.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba11.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba12.mpr: | 19.00 | 0.0% | Given as VERSION=... |

| | | | |
|-----------|-------|------|----------------------|
| ba13.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba14.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba15.mpr: | 19.00 | 0.0% | Given as VERSION=... |
| ba16.mpr: | 19.00 | 0.0% | Given as VERSION=... |

MPTC Manitoba political contribution table [total donations,donation allowed]

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 3 | [Rows] Federal Income Tax T1C (MAN) 1997 |
| | 0 | 0.750 |
| | 100 | (75) 0.500 |
| | 550 | (300) 0.333 |
| ba98.mpr: | | [Same] Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | | [Same] Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | | [Same] Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | | [Same] Federal Income Tax Form MB428 - 2001 |

| | | | |
|-----------|-----|-------|---|
| ba02.mpr: | 3 | | [Rows] Federal Income Tax Form MB428 - 2002 |
| | 0 | 0 | 0.750 |
| | 200 | (150) | 0.500 |
| | 550 | (325) | 0.333 |
| ba03.mpr: | | | [Same] Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | | | [Same] Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 3 | | [Rows] Federal Income Tax Form MB428 - 2005 |
| | 0 | 0 | 0.750 |
| | 400 | (300) | 0.500 |
| | 750 | (475) | 0.333 |
| ba06.mpr: | | | [Same] Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | | | [Same] Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | | | [Same] Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | | | [Same] Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | | | [Same] Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | | | [Same] Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | | [Same] Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | | [Same] Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | | [Same] Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | | [Same] Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | | [Same] Grown from ba15.mpr using NONE=1.0000 |

MPTCBEN Maximum Manitoba political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Manitoba Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 500.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 650.00 | 30.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 650.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 650.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 650.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 650.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 650.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 650.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

| | | | |
|-----------|--------|------|--|
| ba12.mpr: | 650.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 650.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 650.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 650.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 650.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MPTF Manitoba provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.52000 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 0.51000 | -1.9% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 0.48500 | -4.9% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |

```

ba04.mpr:    0.00000    --    Not in effect
ba05.mpr:    0.00000    --    Not in effect
ba06.mpr:    0.00000    --    Not in effect
ba07.mpr:    0.00000    --    Not in effect
ba08.mpr:    0.00000    --    Not in effect
ba09.mpr:    0.00000    --    Not in effect
ba10.mpr:    0.00000    --    Not in effect
ba11.mpr:    0.00000    --    Copied from ba10.mpr
ba12.mpr:    0.00000    --    Copied from ba11.mpr
ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

MPTX Man. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 1 | [Rows] Not in effect |
| | 0 | 0.0000 0.000000 |

| | | | |
|-----------|-------|-------------|---|
| ba98.mpr: | | [Same] | Not in effect |
| ba99.mpr: | | [Same] | Not in effect |
| ba00.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2000 |
| | 0 | 0.0000 | 0.080000 |
| | 29590 | (2367.2000) | 0.122200 |
| | 59180 | (5983.0980) | 0.136300 |
| ba01.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2001 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.162000 |
| | 61089 | (8277.5860) | 0.174000 |
| ba02.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2002 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.154000 |
| | 65000 | (8635.5200) | 0.174000 |
| ba03.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2003 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.149000 |
| | 65000 | (8463.2400) | 0.174000 |
| ba04.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2004 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.140000 |
| | 65000 | (8153.1360) | 0.174000 |
| ba05.mpr: | | [Same] | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2006 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.135000 |
| | 65000 | (7980.8560) | 0.174000 |
| ba07.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2007 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.130000 |
| | 65000 | (7808.5760) | 0.174000 |
| ba08.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2008 |
| | 0 | 0.0000 | 0.109000 |
| | 30544 | (3329.2960) | 0.127500 |
| | 66000 | (7849.9360) | 0.174000 |
| ba09.mpr: | 3 | [Rows] | Federal Income Tax Form MB428 - 2009 |
| | 0 | 0.0000 | 0.108000 |

| | | |
|-----------|-------------------|--|
| | 31000 (3348.0000) | 0.127500 |
| | 67000 (7938.0000) | 0.174000 |
| ba10.mpr: | [Same] | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | [Same] | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using NONE=1.0000 |

MRAXM Manitoba tax reduction age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 270.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 270.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |

| | | | |
|-----------|--------|--------|--|
| ba99.mpr: | 270.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 270.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 225.00 | -16.7% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MRBXM Manitoba tax reduction basic credit

DESCRIPTION

This is the basic credit amount of Manitoba Tax Reduction. This amount is reduced by MTRNIOS percent of net income.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 430.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 430.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 430.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 430.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 225.00 | -47.7% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |


```

ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

MRDISEX Manitoba tax reduction disability credit

DESCRIPTION

An individual who claimed either a disability exemption for themselves (iddisslf) or others (iddisoth) may claim this amount as a disability credit in determining the Manitoba Tax reduction (imptr).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 270.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 270.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 270.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 270.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 300.00 | 11.1% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MREMXM Manitoba tax reduction married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 370.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 370.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 370.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 370.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 225.00 | -39.2% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter is an additional credit with respect to the spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 370.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 370.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 370.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 370.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 225.00 | -39.2% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |

| | | | |
|-----------|--------|------|--|
| ba07.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MRODISEX Manitoba tax reduction old disabled dependant credit

DESCRIPTION

An individual who claimed an amount for disabled dependents aged 18 and over (idothpe) may claim this amount as a disability credit in determining the Manitoba Tax Reduction (imptr). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 250.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |

| | | | |
|-----------|--------|-------|--|
| ba98.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 300.00 | 20.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MRSAXM Manitoba tax reduction spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse is age 65 or over and the Amounts Transferred From Spouse Tax Credit has been claimed.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 270.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 270.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 270.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 270.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 225.00 | -16.7% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 225.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

MRYCXM Manitoba tax reduction young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 250.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 250.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 300.00 | 20.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 300.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MSAXM Manitoba surtax age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 50.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 50.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MSBXM Manitoba surtax basic credit

DESCRIPTION

This is the basic credit amount of the Manitoba Surtax. Along with other credits, it is subtracted from Manitoba Net Income Tax to derive Total Manitoba Tax.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 600.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 600.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 600.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 600.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
NONE=1.0000

MSCHAGE Manitoba school tax minimum age

DESCRIPTION

Only people aged over MSCHAGE are eligible for the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 55 | -- Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 55 | -- Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 55 | -- Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 55 | -- Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 55 | -- Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 55 | -- Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 55 | -- Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 55 | -- Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 55 | -- Federal Income Tax Form MB479 - 2005 |

| | | | |
|-----------|----|----|---|
| ba06.mpr: | 55 | -- | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 55 | -- | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 55 | -- | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 55 | -- | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 55 | -- | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 55 | -- | Copied from ba10.mpr |
| ba12.mpr: | 55 | -- | Copied from ba11.mpr |
| ba13.mpr: | 55 | -- | Copied from ba12.mpr |
| ba14.mpr: | 55 | -- | Copied from ba13.mpr |
| ba15.mpr: | 55 | -- | Copied from ba14.mpr |
| ba16.mpr: | 55 | -- | Copied from ba15.mpr |

MSCHBXM Manitoba school tax basic amount

DESCRIPTION

This is the basic value of the Manitoba homeowners' school tax assistance. It is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 175.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 175.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 175.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 175.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 175.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 175.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 175.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 175.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 175.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 175.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MSCHFLAG Manitoba school tax assistance activation flag

DESCRIPTION

The Manitoba homeowners' school tax assistance was implemented in 1993 and is part of the total property tax credit (impptxtc). MSCHFLAG turns it on or off. In order to qualify for assistance, Manitoba residents must be homeowners and be older than MSCHAGE. The basic credit is MSCHBXM which is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 1 | -- | Federal Income Tax T1C (MAN) |
| | | 1997 | |
| ba98.mpr: | 1 | -- | Federal Income Tax T1C (MAN) |
| | | 1998 | |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |

```

ba09.mpr:    1      --    FLAG
ba10.mpr:    1      --    FLAG
ba11.mpr:    1      --    Copied from ba10.mpr
ba12.mpr:    1      --    Copied from ba11.mpr
ba13.mpr:    1      --    Copied from ba12.mpr
ba14.mpr:    1      --    Copied from ba13.mpr
ba15.mpr:    1      --    Copied from ba14.mpr
ba16.mpr:    1      --    Copied from ba15.mpr

```

MSCHMNTH Manitoba school tax minimum threshold

DESCRIPTION

Only people who paid school taxes (idmschpd) over this minimum threshold (MSCHMNTH) are eligible to receive the Manitoba homeowners' school tax assistance.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 160.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 160.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 160.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |

| | | | |
|-----------|--------|------|--|
| ba03.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 160.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 160.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 160.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 160.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 160.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 160.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 160.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MSCHRND Manitoba school tax assistance rounding unit

DESCRIPTION

This is the rounding factor of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded. The formula used is the following:

$$\text{MSCHBXM} - (\text{MSCHRND} * \text{int}((\text{income} - \text{MSCHTD}) * \text{MSCHRR} / \text{MSCHRND}))$$

*Note that this formula in the code also protects against negative values.

The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 2.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 2.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 2.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 2.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 2.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

| | | | |
|-----------|------|------|--|
| ba12.mpr: | 2.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

MSCHRR Manitoba school tax reduction rate

DESCRIPTION

This is the reduction rate of the Manitoba homeowners' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxtc).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (MAN) 1999 |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 0.02000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

MSCHTD Manitoba school tax turndown

DESCRIPTION

This is the turndown for the Manitoba homeowner' school tax assistance. The basic credit MSCHBXM is reduced by income over the turndown MSCHTD by a rate MSCHRR. The value of the benefit is also rounded (see MSCHRND). The benefit may not exceed school taxes paid (idmschpd) less the minimum threshold of MSCHMNTH. The school tax assistance is added to the basic property tax credit and applied against occupancy costs in order to derive the total property tax credit (impptxc).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 15100.00 | -- | Federal Income Tax T1C (MAN) 1997 |
| ba98.mpr: | 15100.00 | 0.0% | Federal Income Tax T1C (MAN) 1998 |
| ba99.mpr: | 15100.00 | 0.0% | Federal Income Tax T1C (MAN) 1999 |
| ba00.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2000 |
| ba01.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2001 |
| ba02.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2002 |
| ba03.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2003 |
| ba04.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2004 |
| ba05.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2005 |
| ba06.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2006 |
| ba07.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2007 |
| ba08.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2008 |
| ba09.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2009 |
| ba10.mpr: | 15100.00 | 0.0% | Federal Income Tax Form MB479 - 2010 |
| ba11.mpr: | 15100.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    15100.00    0.0%    Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    15100.00    0.0%    Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    15100.00    0.0%    Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    15100.00    0.0%    Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    15100.00    0.0%    Grown from ba15.mpr using
              NONE=1.0000

```

MSDISEX Manitoba surtax disability credit

DESCRIPTION

This parameter is the amount which can be claimed if the filer has already claimed the Disability Credit or the Disability Amount for Dependents Other Than Spouse.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 50.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 50.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |

| | | | |
|-----------|------|----|--|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MSEMXM Manitoba surtax married equivalent credit

DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 100.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 100.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MSMXM Manitoba surtax married credit

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 100.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 100.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
NONE=1.0000

MSODISEX Manitoba surtax old disabled dependant credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for disabled dependents aged 18 and over (idothpe). Note that the model assumes that there is only 1 disabled dependent.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 40.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 40.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 40.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 40.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |

```

ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
NONE=1.0000

```

MSSAXM Manitoba surtax spouse age credit

DESCRIPTION

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 50.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |

| | | | |
|-----------|-------|------|---|
| ba00.mpr: | 50.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MSYCXM Manitoba surtax young dependants credit

DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 25.00 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 25.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 25.00 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 25.00 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Man. 2000 Budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MTRNIOS Manitoba tax reduction net income offset

DESCRIPTION

The percentage of net income (iminet) used to offset the Manitoba tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax T1C (MAN) TC-1997 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (MAN) TC-1998 |
| ba99.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (MAN) TC-1999 |
| ba00.mpr: | 0.02000 | 0.0% | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 0.01000 | -50.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 0.01000 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 0.00000 | -- | Not in effect - See MFTBFLAG |
| ba09.mpr: | 0.00000 | -- | Not in effect - See MFTBFLAG |
| ba10.mpr: | 0.00000 | -- | Not in effect - See MFTBFLAG |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MTXFLG Man. tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2000 |

| | | | |
|-----------|---|----|---|
| ba01.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1MB E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

MXM Married exemption/amount

DESCRIPTION

All married filers are eligible to claim this amount plus MXMEXT as an exemption or a tax credit, subject to reductions based on the spouse's net income. The Federal Budget announced additional amounts to be added to the married amount for the years 2006 to 2009, which are found in the parameter MXMEXT.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 5380.00 | -- | Federal Income Tax 1997 - Line 303 |
| ba98.mpr: | 5380.00 | 0.0% | Federal Income Tax 1998 - Line 303 |
| ba99.mpr: | 5718.00 | 6.3% | Federal Income Tax 1999 - Line 303 |
| ba00.mpr: | 6140.00 | 7.4% | Federal Income Tax 2000 - Line 303 |
| ba01.mpr: | 6293.00 | 2.5% | Federal Income Tax 2001 - Line 303 |
| ba02.mpr: | 6482.00 | 3.0% | Federal Income Tax 2002 - Line 303 |
| ba03.mpr: | 6586.00 | 1.6% | Federal Income Tax 2003 - Line 303 |
| ba04.mpr: | 6803.00 | 3.3% | Federal Income Tax 2004 - Line 303 |
| ba05.mpr: | 7344.00 | 8.0% | Federal Income Tax 2005 - Line 303 |
| ba06.mpr: | 7505.00 | 2.2% | Federal Income Tax 2006 - Line 303 |
| ba07.mpr: | 9600.00 | 27.9% | Federal Income Tax 2007 - Line 303 |
| ba08.mpr: | 9600.00 | 0.0% | Federal Income Tax 2008 - Line 303 |
| ba09.mpr: | 10320.00 | 7.5% | Federal Income Tax 2009 - Line 303 |
| ba10.mpr: | 10382.00 | 0.6% | Federal Income Tax 2010 - Line 303 |
| ba11.mpr: | 10527.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 10763.47 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 10973.66 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 11192.61 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 11420.31 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 11648.02 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

This parameter contains the additional amounts to be added to the married amount as announced in the Federal Budget for the years 2006 to 2009. This amount will be added to MXM and then multiplied by FNTCR, the result is contained in immartxc.

See also MXM and MXMTEXT.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

MXMT Married exemption/amount turndown level

DESCRIPTION

The married amount (MXM + MXMEXT) begins to be reduced when the spouse's net income exceeds this amount plus MXMTEXT. This parameter is used in the calculation of immartxc.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---------------------------------------|
| ba97.mpr: | 538.00 | -- | Federal Income Tax 1997 - Line 303 |
| ba98.mpr: | 538.00 | 0.0% | Federal Income Tax 1998 - Line 303 |
| ba99.mpr: | 572.00 | 6.3% | Federal Income Tax 1999 - Line 303 |
| ba00.mpr: | 614.00 | 7.3% | Federal Income Tax 2000 - Line 303 |
| ba01.mpr: | 630.00 | 2.6% | Federal Income Tax 2001 - Line 303 |
| ba02.mpr: | 649.00 | 3.0% | Federal Income Tax 2002 - Line 303 |

| | | | |
|-----------|--------|------|---|
| ba03.mpr: | 659.00 | 1.5% | Federal Income Tax 2003 - Line 303 |
| ba04.mpr: | 681.00 | 3.3% | Federal Income Tax 2004 - Line 303 |
| ba05.mpr: | 735.00 | 7.9% | Federal Income Tax 2005 - Line 303 |
| ba06.mpr: | 751.00 | 2.2% | Federal Income Tax 2006 - Line 303 |
| ba07.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba08.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba09.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPI=1.019939 |

MXMTEXT Married amount turndown level extra top-up

DESCRIPTION

The married amount (MXM + MXMEXT) begins to be reduced when the spouse's net income exceeds MXMT plus this amount. This parameter is used in the calculation of immartxc.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba08.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba09.mpr: | 0.00 | -- | Federal Budget 2007, Budget Plan, Annex 5 (eliminated) |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

MYPNDL Man. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Manitoba non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (MTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| txman | Compute provincial taxes for Manitoba |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1000.00 | -- | Federal Income Tax Form MB428 - 2000 |
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form MB428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Form TD1MB E (11) |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    1000.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    1000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    1000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

NAMTOPT NFLD alternative minimum tax option

DESCRIPTION

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

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

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

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Not in effect |
| ba98.mpr: | 1 | -- Not in effect |
| ba99.mpr: | 1 | -- Not in effect |
| ba00.mpr: | 1 | -- Not in effect |
| ba01.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 2 | -- Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 2 | -- Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 2 | -- Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 2 | -- Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 2 | -- Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 2 | -- Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 2 | -- Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 2 | -- Copied from ba10.mpr |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

NAMTPCTF NFLD amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Newfoundland tax on taxable income is calculated (NTXFLG=1) and NAMTOPT is set to 2, then a percentage (NAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.62200 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 0.62200 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.62200 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.66100 | 6.3% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.70500 | 6.7% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.69300 | -1.7% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.64300 | -7.2% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.54700 | -14.9% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.51300 | -6.2% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.51300 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.51300 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.51300 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.51300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.51300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.51300 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.51300 0.0% Copied from ba15.mpr

NAMTPCTM NFLD amt rate as pct of federal minimum tax amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

NAMTTX NFLD amt rate as tax on adjusted income

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |

```

ba11.mpr:    0.00000    --    Copied from ba10.mpr
ba12.mpr:    0.00000    --    Copied from ba11.mpr
ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

NAXM NFLD Age Amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3482.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 3482.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 3482.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 3482.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |

| | | | |
|-----------|---------|-------|---|
| ba05.mpr: | 3482.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 3482.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 3517.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 3556.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 3655.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 4340.00 | 18.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 5100.00 | 17.5% | Form TD1NL E (11) |
| ba12.mpr: | 5209.41 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 5314.61 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 5419.81 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 5529.21 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 5638.62 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NAXRR NFLD Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, NAXTD.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.15000 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1NL E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

See also impatxc, NAXRR

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 25921.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 25921.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 25921.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 25921.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 25921.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 25921.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |

| | | | |
|-----------|----------|------|---|
| ba07.mpr: | 26180.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 26468.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 27209.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 27400.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 27948.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 28547.54 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 29124.03 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 29700.51 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 30300.04 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 30899.59 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NBCBBAS NB Basic child benefit (per child)

DESCRIPTION

This is the basic amount of the New Brunswick Child Tax Benefit allowed per child per year.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|--|
| ba97.mpr: | 250.00 | -- New Brunswick Child Tax Benefit |
| ba98.mpr: | 250.00 | 0.0% NB Child Tax Benefit Regulations |
| ba99.mpr: | 250.00 | 0.0% NB Child Tax Benefit Regulations |
| ba00.mpr: | 250.00 | 0.0% NB Child Tax Benefit Regulations |
| ba01.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 250.00 | 0.0% Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 250.00 | 0.0% Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 250.00 | 0.0% Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 250.00 | 0.0% Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 250.00 | 0.0% Grown from ba15.mpr using CPIM3=1.000000 |

DESCRIPTION

This is the basic amount of the New Brunswick Child Tax Benefit allowed per child per year.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 250.00 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 250.00 | 0.0% | New Brunswick Child Tax Benefit |
| ba99.mpr: | 250.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 250.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 250.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|--------|------|---|
| ba04.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 250.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 250.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 250.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 250.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

NBCBECI NB Child benefits earning supplement cut-in level

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the New Brunswick Child Tax Benefit.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 3750.00 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 3750.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 3750.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 3750.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 3750.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 3750.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 3750.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 3750.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 3750.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NBCBECIP NB Child benefits earning supplement cut-in level for 1st half of year

DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the New Brunswick Child Tax Benefit.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-------------------------------------|
| ba97.mpr: | 3750.00 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 3750.00 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 3750.00 | 0.0% | NB Child Tax Benefit Regulations |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 3750.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 3750.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 3750.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 3750.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 3750.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 3750.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 3750.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

NBCBEIS NB Child benefits earned income supplement

DESCRIPTION

This parameter represents the maximum family amount of the New Brunswick earned-income supplement which increases the New Brunswick Child Benefit for low-income working families.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 250.00 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 250.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 250.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 250.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |

| | | | |
|-----------|--------|------|---|
| ba09.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 250.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 250.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 250.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 250.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 250.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 250.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NBCBEISP NB Child benefits earned income supplement for 1st half of year

DESCRIPTION

This parameter represents the maximum family amount of the New Brunswick earned-income supplement which increases the New Brunswick Child Benefit for low-income working families.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|--|
| ba97.mpr: | 250.00 | -- NB Child Tax Benefit Regulations |
| ba98.mpr: | 250.00 | 0.0% New Brunswick 1997-98 |
| ba99.mpr: | 250.00 | 0.0% NB Child Tax Benefit Regulations |
| ba00.mpr: | 250.00 | 0.0% NB Child Tax Benefit Regulations |
| ba01.mpr: | 250.00 | 0.0% NB Child Tax Benefit Regulations |
| ba02.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 250.00 | 0.0% Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 250.00 | 0.0% Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 250.00 | 0.0% Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 250.00 | 0.0% Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 250.00 | 0.0% Grown from ba15.mpr using CPIM3LAG=1.000000 |

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) portion of the New Brunswick Child Tax Benefit will be reduced by when family net income exceeds the (NBCBETD) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

NBCBERRP NB Child benefits earning supplement reduction rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEISP) portion of the New Brunswick Child Tax Benefit will be reduced by when family net income exceeds the (NBCBETDP) turn down level.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 0.05000 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

NBCBESR NB Child benefits earned income supplement rate

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) to the New Brunswick Child Tax Benefit will be increased when family net income exceeds the (NBCBEI) cut-in level.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------------------|
| ba97.mpr: | 0.04000 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 0.04000 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 0.04000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.04000 | 0.0% | NB Child Tax Benefit Regulations |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.04000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

NBCBESRP NB Child benefits earned income supplement rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEISP) to the New Brunswick Child Tax Benefit will be increased when family net income exceeds the (NBCBECIP) cut-in level.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.04000 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 0.04000 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 0.04000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.04000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 0.04000 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.04000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

NBCBETD NB Child benefits earning supplement turndown level

DESCRIPTION

The level of family net income above which the earning supplement portion of the New Brunswick Child Tax Benefit is reduced at the rate (NBCBERR).

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|-------------------------------------|
| ba97.mpr: | 20921.00 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 20921.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 20921.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 20921.00 | 0.0% | NB Child Tax Benefit Regulations |

| | | | |
|-----------|----------|------|---|
| ba01.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 20921.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 20921.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 20921.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 20921.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 20921.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NBCBETDP NB Child benefits earning supplement turndown level for 1st half of year

DESCRIPTION

The level of family net income above which the earning supplement portion of the New Brunswick Child Tax Benefit is reduced at the rate (NBCBERRP).

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

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 20921.00 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 20921.00 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 20921.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 20921.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 20921.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |

| | | | |
|-----------|----------|------|---|
| ba11.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 20921.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 20921.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 20921.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 20921.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

NBCBPI NB Child benefits phase-in rate

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter is always multiplied times the calculated amount of the New Brunswick Child tax benefit (imnbcben). The parameter was designed to simulate the partial year benefits due to the commencement of the program in April 1997.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1.00000 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter always multiplies the calculated amount of the New Brunswick Child tax benefit for the first half of the year. The parameter was designed to simulate the partial year benefits due to the commencement of the program in April 1997.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.50000 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 1.00000 | 100.0% | New Brunswick 1997-98 |
| ba99.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

NBCBPI2P NB Child benefits phase-in rate for 2nd half of year

DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter always multiplies the calculated amount of the New Brunswick Child tax benefit for the second half of the year. The parameter was designed to simulate the partial year benefits due to the commencement of the program in April 1997.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1.00000 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba03.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba04.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba05.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba06.mpr: | 1.00000 | 0.0% | NB Child Tax Benefit Regulations |
| ba07.mpr: | 1.00000 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |

| | | | |
|-----------|---------|------|--|
| ba12.mpr: | 1.00000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

NBCBRR NB Multi-children family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with two or more children.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-------------------------------------|
| ba97.mpr: | 0.05000 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

NBCBRRP NB Multi-children family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with two or more children.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 0.05000 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 0.05000 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.05000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

NBCBRRS NB Single-child family income reduction rate

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.02500 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 0.02500 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 0.02500 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.02500 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |

| | | | |
|-----------|---------|------|---|
| ba02.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.02500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02500 | 0.0% | Copied from ba15.mpr |

NBCBRRSP NB Single-child family income reduction rate for 1st half of year

DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.02500 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 0.02500 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 0.02500 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 0.02500 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 0.02500 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.02500 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.02500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02500 | 0.0% | Copied from ba15.mpr |

NBCBTD NB child benefits family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the New Brunswick Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (NBCBRR) for families with two or more children or by (NBCBRRS) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|-------------------------------------|
| ba97.mpr: | 20000.00 | -- | New Brunswick 1997-98 |
| ba98.mpr: | 20000.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba99.mpr: | 20000.00 | 0.0% | NB Child Tax Benefit Regulations |

| | | | |
|-----------|----------|------|--|
| ba00.mpr: | 20000.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 20000.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 20000.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 20000.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 20000.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 20000.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NBCBTD NB child benefits family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the New Brunswick Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (NBCBRRP) for families with two or more children or by (NBCBRRSP) for families with one child.

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

CROSS REFERENCE

| Function | Description |
|----------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 20000.00 | -- | NB Child Tax Benefit Regulations |
| ba98.mpr: | 20000.00 | 0.0% | New Brunswick 1997-98 |
| ba99.mpr: | 20000.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba00.mpr: | 20000.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba01.mpr: | 20000.00 | 0.0% | NB Child Tax Benefit Regulations |
| ba02.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |

| | | | |
|-----------|----------|------|---|
| ba09.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 20000.00 | 0.0% | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 20000.00 | 0.0% | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 20000.00 | 0.0% | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 20000.00 | 0.0% | Grown from ba15.mpr using CPIM3LAG=1.000000 |

NBCTBFLG NB child benefit activation flag

DESCRIPTION

When this parameter is assigned a value of 1, the New Brunswick Child Tax Benefit calculation is activated. With a value of 0, the calculation of the New Brunswick Child Tax Benefit is suppressed.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txnb | Compute provincial taxes for New Brunswick |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |

| | | | |
|-----------|---|----|----------------------|
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NBSB New Brunswick Low-Income Seniors' Benefit

DESCRIPTION

This is the value of the Low-Income Seniors' Benefit. People who received the federal Guaranteed Income Supplement (GIS) or the federal Spouse's Allowance depending on NBSBSPA, are eligible to receive this benefit (imigist) for New Brunswick. When both spouses receive GIS (or SPA depending on NBSBSPA), only one spouse may receive the Low-Income Seniors' Benefit. In the SPSPD/M, the spouse with the lowest net income receives the benefit (or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 100.00 | -- | New Brunswick Budget, p.26 |
| ba99.mpr: | 100.00 | 0.0% | New Brunswick Budget 1998-1999 |
| ba00.mpr: | 100.00 | 0.0% | New Brunswick Budget 2000-2001 |
| ba01.mpr: | 100.00 | 0.0% | New Brunswick Press Release Apr 3, 2001 |
| ba02.mpr: | 100.00 | 0.0% | New Brunswick Budget 2002-2003, page 17 |
| ba03.mpr: | 100.00 | 0.0% | New Brunswick Budget 2003-2004, page 18 |
| ba04.mpr: | 100.00 | 0.0% | New Brunswick Department of Finance |
| ba05.mpr: | 100.00 | 0.0% | New Brunswick Department of Finance - Apr. 7/05 |
| ba06.mpr: | 100.00 | 0.0% | New Brunswick Department of Finance - Apr. 12/06 |
| ba07.mpr: | 200.00 | 100.0% | New Brunswick 2007 Budget Speech |
| ba08.mpr: | 200.00 | 0.0% | New Brunswick Dept. of Finance |
| ba09.mpr: | 300.00 | 50.0% | The Plan for Lower Taxes in New Brunswick 2009-2012, page 10 |
| ba10.mpr: | 400.00 | 33.3% | The Plan for Lower Taxes in New Brunswick 2009-2012, page 10 |
| ba11.mpr: | 400.00 | 0.0% | The Plan for Lower Taxes in New Brunswick 2009-2012, page 10 |
| ba12.mpr: | 400.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 400.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 400.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 400.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 400.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

When this flag is set to 1, people who received either the federal Guaranteed Income Supplement (GIS), the Widowed Spouse's Allowance or the Extended Spouse's Allowance (SPA) are eligible to receive this benefit (imigist) for New Brunswick. When both spouses receive GIS and/or SPA, only one spouse may receive the Low-Income Seniors' Benefit.

When this flag is set to 0, only those who have received GIS would be eligible for the New Brunswick Low-Income Seniors' Benefit. When both spouses receive GIS, only one spouse may receive the Low-Income Seniors' Benefit.

In the SPSD/M, the spouse with the lowest net income receives the benefit (or the oldest spouse when both spouses have the same net income).

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | New Brunswick Department of Finance |
| ba00.mpr: | 1 | -- | New Brunswick Department of Finance |
| ba01.mpr: | 1 | -- | New Brunswick Press Release Apr 3, 2001 |
| ba02.mpr: | 1 | -- | New Brunswick Budget 2002-2003, page 17 |
| ba03.mpr: | 1 | -- | New Brunswick Budget 2003-2004, page 18 |

| | | | |
|-----------|---|----|--|
| ba04.mpr: | 1 | -- | New Brunswick Department of Finance |
| ba05.mpr: | 1 | -- | New Brunswick Department of Finance - Apr. 7/05 |
| ba06.mpr: | 1 | -- | New Brunswick Department of Finance - Apr. 12/06 |
| ba07.mpr: | 1 | -- | New Brunswick Dept. of Finance |
| ba08.mpr: | 1 | -- | New Brunswick Dept. of Finance |
| ba09.mpr: | 1 | -- | New Brunswick Dept. of Finance |
| ba10.mpr: | 1 | -- | New Brunswick Dept. of Finance |
| ba11.mpr: | 1 | -- | New Brunswick Dept. of Finance |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NBXM NFLD Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 7410.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 7410.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 7410.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 7410.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 7410.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 7410.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 7484.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 7566.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 7778.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 7833.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 7989.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 8160.38 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 8325.17 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 8489.96 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 8661.34 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 8832.72 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the first dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 204.00 | -- | Nfld. Child Benefit Regulations |
| ba00.mpr: | 204.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba01.mpr: | 204.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 204.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 216.00 | 5.9% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |

| | | | |
|-----------|--------|-------|--|
| ba04.mpr: | 234.00 | 8.3% | Newfoundland Budget Speech 2004, page 18 |
| ba05.mpr: | 250.00 | 6.8% | Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 257.00 | 2.8% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 322.00 | 25.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 326.00 | 1.2% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 335.00 | 2.8% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 337.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 344.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 351.38 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 358.48 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 365.58 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 372.96 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 380.34 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NCB1P

Nfld. child benefit for first child for 1st half of year

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the first dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 204.00 | -- | Nfld. Child Benefit Regulations |
| ba01.mpr: | 204.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba02.mpr: | 204.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 204.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 216.00 | 5.9% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 234.00 | 8.3% | Newfoundland Budget Speech 2004, page 18 |
| ba06.mpr: | 250.00 | 6.8% | Newfoundland Dept. of Finance - March 2005 |
| ba07.mpr: | 257.00 | 2.8% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 322.00 | 25.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 326.00 | 1.2% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 335.00 | 2.8% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 337.00 | 0.6% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 344.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 351.38 | 2.1% | Grown from ba12.mpr using CPINFLAG=1.021452 |

| | | | |
|-----------|--------|------|--|
| ba14.mpr: | 358.48 | 2.0% | Grown from ba13.mpr using CPINFLAG=1.020194 |
| ba15.mpr: | 365.58 | 2.0% | Grown from ba14.mpr using CPINFLAG=1.019794 |
| ba16.mpr: | 372.96 | 2.0% | Grown from ba15.mpr using CPINFLAG=1.020186 |

NCB2 Nfld. child benefit for second child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the second dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 312.00 | -- | Nfld. Child Benefit Regulations |
| ba00.mpr: | 312.00 | 0.0% | Nfld. Child Benefit Regulations |

| | | | |
|-----------|--------|------|---|
| ba01.mpr: | 312.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 312.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 312.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 321.00 | 2.9% | Newfoundland Budget Speech 2004, page 18 |
| ba05.mpr: | 326.00 | 1.6% | Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 335.00 | 2.8% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 342.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 345.00 | 0.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 355.00 | 2.9% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 358.00 | 0.8% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 365.00 | 2.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 372.83 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 380.36 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 387.89 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 395.72 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 403.55 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NCB2P

Nfld. child benefit for second child for 1st half of year

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the second dependent child in the family.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 312.00 | -- | Nfld. Child Benefit Regulations |
| ba01.mpr: | 312.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba02.mpr: | 312.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 312.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 312.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 321.00 | 2.9% | Newfoundland Budget Speech 2004, page 18 |
| ba06.mpr: | 326.00 | 1.6% | Newfoundland Dept. of Finance - March 2005 |
| ba07.mpr: | 335.00 | 2.8% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 342.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 345.00 | 0.9% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 355.00 | 2.9% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 358.00 | 0.8% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |

| | | | |
|-----------|--------|------|--|
| ba12.mpr: | 365.00 | 2.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 372.83 | 2.1% | Grown from ba12.mpr using CPINFLAG=1.021452 |
| ba14.mpr: | 380.36 | 2.0% | Grown from ba13.mpr using CPINFLAG=1.020194 |
| ba15.mpr: | 387.89 | 2.0% | Grown from ba14.mpr using CPINFLAG=1.019794 |
| ba16.mpr: | 395.72 | 2.0% | Grown from ba15.mpr using CPINFLAG=1.020186 |

NCB3 Nfld. child benefit for third child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the third dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba99.mpr: | 336.00 | -- | Nfld. Child Benefit Regulations |
| ba00.mpr: | 336.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba01.mpr: | 336.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 336.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 336.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 345.00 | 2.7% | Newfoundland Budget Speech 2004, page 18 |
| ba05.mpr: | 350.00 | 1.4% | Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 360.00 | 2.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 367.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 371.00 | 1.1% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 382.00 | 3.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 384.00 | 0.5% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 392.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 400.41 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 408.50 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 416.59 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 425.00 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 433.41 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NCB3P Nfld. child benefit for third child for 1st half of year

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the third dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 336.00 | -- | Nfld. Child Benefit Regulations |
| ba01.mpr: | 336.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba02.mpr: | 336.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 336.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 336.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 345.00 | 2.7% | Newfoundland Budget Speech 2004, page 18 |
| ba06.mpr: | 350.00 | 1.4% | Newfoundland Dept. of Finance - March 2005 |
| ba07.mpr: | 360.00 | 2.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 367.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 371.00 | 1.1% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |

| | | | |
|-----------|--------|------|---|
| ba10.mpr: | 382.00 | 3.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 384.00 | 0.5% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 392.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 400.41 | 2.1% | Grown from ba12.mpr using CPINFLAG=1.021452 |
| ba14.mpr: | 408.50 | 2.0% | Grown from ba13.mpr using CPINFLAG=1.020194 |
| ba15.mpr: | 416.59 | 2.0% | Grown from ba14.mpr using CPINFLAG=1.019794 |
| ba16.mpr: | 425.00 | 2.0% | Grown from ba15.mpr using CPINFLAG=1.020186 |

NCB4 Nfld. child benefit for 4th and subsequent child

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the fourth (or more) dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 360.00 | -- | Nfld. Child Benefit Regulations |
| ba00.mpr: | 360.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba01.mpr: | 360.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 360.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 360.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 370.00 | 2.8% | Newfoundland Budget Speech 2004, page 18 |
| ba05.mpr: | 375.00 | 1.4% | Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 386.00 | 2.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 394.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 398.00 | 1.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 409.00 | 2.8% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 412.00 | 0.7% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 420.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 429.01 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 437.67 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 446.33 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 455.34 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 464.35 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

DESCRIPTION

This is the maximum amount of Newfoundland and Labrador Child Benefit for the fourth (or more) dependent child in the family.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 360.00 | -- | Nfld. Child Benefit Regulations |
| ba01.mpr: | 360.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba02.mpr: | 360.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 360.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 360.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 370.00 | 2.8% | Newfoundland Budget Speech 2004, page 18 |
| ba06.mpr: | 375.00 | 1.4% | Newfoundland Dept. of Finance - March 2005 |
| ba07.mpr: | 386.00 | 2.9% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 394.00 | 2.1% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 398.00 | 1.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 409.00 | 2.8% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 412.00 | 0.7% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 420.00 | 1.9% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 429.01 | 2.1% | Grown from ba12.mpr using CPINFLAG=1.021452 |
| ba14.mpr: | 437.67 | 2.0% | Grown from ba13.mpr using CPINFLAG=1.020194 |
| ba15.mpr: | 446.33 | 2.0% | Grown from ba14.mpr using CPINFLAG=1.019794 |
| ba16.mpr: | 455.34 | 2.0% | Grown from ba15.mpr using CPINFLAG=1.020186 |

NCBFLG Newfoundland child benefit activation flag

DESCRIPTION

This flag turns on or off the Newfoundland and Labrador Child Benefit. The Newfoundland and Labrador Child Benefit (inncb) is a tax-free monthly payment to help low-income families with the cost of raising children under age 18. Benefits from this program are combined with the Canada Child Tax Benefit into a single monthly payment. The program was implemented in July 1999.

Under the Newfoundland and Labrador Child Benefit program, you may be entitled to receive a benefit of NCB1 for the first child, NCB2 for the second child, NCB3 for the third child, and NCB4 for each additional child. The benefit is reduced when net family income is greater than NCBTD and is completely phased out when net family income is at least NCBPO.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 1 | -- Nfld. Child Benefit Regulations |
| ba00.mpr: | 1 | -- Nfld. Child Benefit Regulations |
| ba01.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1 | -- Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 1 | -- CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1 | -- Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |

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ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

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NCBPO Nfld. child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit is completely phased out.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 20921.00 | -- | Nfld. Child Benefit Regulations |
| ba00.mpr: | 20921.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba01.mpr: | 21744.00 | 3.9% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 22397.00 | 3.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|----------|------|---|
| ba03.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 22397.00 | 0.0% | Newfoundland Budget Speech 2004, page 18 |
| ba05.mpr: | 22397.00 | 0.0% | Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 22397.00 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 24183.00 | 8.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 24183.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 24183.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 24183.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 24183.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 24183.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

NCBPOP Nfld. child benefit family income phase out for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit is completely phased out.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 20921.00 | -- | Nfld. Child Benefit Regulations |
| ba01.mpr: | 20921.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba02.mpr: | 21744.00 | 3.9% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 22397.00 | 3.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 22397.00 | 0.0% | Newfoundland Budget Speech 2004, page 18 |
| ba06.mpr: | 22397.00 | 0.0% | Newfoundland Dept. of Finance - March 2005 |
| ba07.mpr: | 22397.00 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 22397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 24183.00 | 8.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 24183.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |


```

ba14.mpr:    24183.00    0.0%    Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    24183.00    0.0%    Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    24183.00    0.0%    Grown from ba15.mpr using
              DEFAULT=1.0000

```

NCBTD Nfld. child benefit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is greater than this parameter and less than NCBPO.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 15921.00 | -- | Nfld. Child Benefit Regulations |

| | | | |
|-----------|----------|------|---|
| ba00.mpr: | 15921.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba01.mpr: | 16744.00 | 5.2% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 17397.00 | 3.9% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 17397.00 | 0.0% | Newfoundland Budget Speech 2004, page 18 |
| ba05.mpr: | 17397.00 | 0.0% | Newfoundland Dept. of Finance - March 2005 |
| ba06.mpr: | 17397.00 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba07.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 17397.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 17397.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 17397.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 17397.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 17397.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

NCBTDP Nfld. child benefit family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Newfoundland and Labrador Child Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is greater than this parameter and less than NCBPOP.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 15921.00 | -- | Nfld. Child Benefit Regulations |
| ba01.mpr: | 15921.00 | 0.0% | Nfld. Child Benefit Regulations |
| ba02.mpr: | 16744.00 | 5.2% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 17397.00 | 3.9% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 17397.00 | 0.0% | Newfoundland Budget Speech 2004, page 18 |
| ba06.mpr: | 17397.00 | 0.0% | Newfoundland Dept. of Finance - March 2005 |
| ba07.mpr: | 17397.00 | 0.0% | CCTB Calculation Sheet - July 2006 to June 2007 |
| ba08.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |

| | | | |
|-----------|----------|------|---|
| ba11.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 17397.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 17397.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 17397.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 17397.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 17397.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

NCCFLAG Newfoundland child care tax credit activation flag

DESCRIPTION

The calculation of the Newfoundland Child Care Tax Credit (imncctc) 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.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | Newfoundland Budget 2011 - News Release 04/19/11 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NCGTC NFLD Caregiver Tax Credit

DESCRIPTION

NCGTC multiplied by NPNTCR is the maximum amount of the Newfoundland Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

For more explanation see NCGTCFLG.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 2353.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 2377.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 2402.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 2470.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 2487.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 2537.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 2591.42 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 2643.75 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 2696.08 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 2750.50 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 2804.92 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

DESCRIPTION

The calculation of the Newfoundland Caregiver Tax Credit (impcgtc) is activated by the flag NCGTCFLG.

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

See NCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2003 |

| | | | |
|-----------|---|----|---|
| ba04.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NL E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NCGTCOPT NFLD Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (NCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of NCGTCTD, with the resulting amount not to be greater than the maximum value of NCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

NCGTCTD NFLD Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the Newfoundland Caregiver Tax Credit (impcgtc). For more explanation see NCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 13853.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 13853.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 13853.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 13853.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 13853.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 13853.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 13992.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 14145.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 14542.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 14643.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 14936.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 14936.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    14936.00    0.0%    Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    14936.00    0.0%    Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    14936.00    0.0%    Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    14936.00    0.0%    Grown from ba15.mpr using
              NONE=1.0000

```

NCHATL1 NFLD Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 200.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NCHATR1 NFLD Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.10570 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.09640 | -8.8% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.08200 | -14.9% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.07700 | -6.1% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.07700 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.07700 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.07700 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07700 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07700 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07700 | 0.0% | Copied from ba15.mpr |

NCHATR2 NFLD Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (NCHATL1) that may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.18020 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.18020 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.18020 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.18020 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.18020 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.18020 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.17260 | -4.2% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.16000 | -7.3% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.15500 | -3.1% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.14400 | -7.1% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.13300 | -7.6% | Newfoundland and Labrador 2010 Budget Speech |
| ba12.mpr: | 0.13300 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.13300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.13300 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba15.mpr: | 0.13300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.13300 | 0.0% | Copied from ba15.mpr |

NCLAWSA1 Newfoundland social assistance clawback amount for first child

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|----------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 156.00 | -- | HRDC Income Support Policy Group |

| | | | |
|-----------|--------|------|---------------------------------------|
| ba00.mpr: | 156.00 | 0.0% | HRDC Income Support Policy Group |
| ba01.mpr: | 156.00 | 0.0% | HRDC Income Support Policy Group |
| ba02.mpr: | 156.00 | 0.0% | HRDC Income Support Policy Group |
| ba03.mpr: | 156.00 | 0.0% | HRDC Income Support Policy Group |
| ba04.mpr: | 156.00 | 0.0% | HRDC Income Support Policy Group |
| ba05.mpr: | 156.00 | 0.0% | HRDC Income Support Policy Group |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy Group |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy Group |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

NCLAWSA1P Newfoundland SA clawback amount for first child for 1st half of year

DESCRIPTION

This parameter contains the Newfoundland and Labrador amount to clawback from provincial social assistance (imisa) for the first child in the family who is in receipt of the National Child Benefit Supplement (imfcbene). Families with more than one child will have this amount plus NCLAWSA2P for each additional child under 18 clawed back from their social assistance benefits.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|----------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 156.00 | -- | HRDC Income Support Policy |
| | | | Group |
| ba01.mpr: | 156.00 | 0.0% | HRDC Income Support Policy |
| | | | Group |
| ba02.mpr: | 156.00 | 0.0% | HRDC Income Support Policy |
| | | | Group |
| ba03.mpr: | 156.00 | 0.0% | HRDC Income Support Policy |
| | | | Group |
| ba04.mpr: | 156.00 | 0.0% | HRDC Income Support Policy |
| | | | Group |
| ba05.mpr: | 156.00 | 0.0% | HRDC Income Support Policy |
| | | | Group |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | | Group |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | | Group |
| ba08.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | | Group |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |

```

ba11.mpr:    0.00          --      Not in effect
ba12.mpr:    0.00          --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
NONE=1.0000

```

NCLAWSA2 Newfoundland social assistance clawback amount for each additional child

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 552.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba00.mpr: | 552.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 552.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 552.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 552.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 552.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 552.00 | 0.0% | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

NCLAWSA2P Newfoundland SA clawback amount for each additional child for 1st half of year

DESCRIPTION

This parameter contains the Newfoundland and Labrador amount to clawback from provincial social assistance (imisa) for each additional child in the family who is in receipt of the National Child Benefit Supplement (imfcbene) for families with more than one eligible child. Families with more than one child will have NCLAWSA1P plus this amount for each additional child under 18 clawed back from their social assistance benefits.

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|----------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 552.00 | -- | HRDC Income Support Policy Group |
| ba01.mpr: | 552.00 | 0.0% | HRDC Income Support Policy Group |

| | | | |
|-----------|--------|------|---------------------------------------|
| ba02.mpr: | 552.00 | 0.0% | HRDC Income Support Policy Group |
| ba03.mpr: | 552.00 | 0.0% | HRDC Income Support Policy Group |
| ba04.mpr: | 552.00 | 0.0% | HRDC Income Support Policy Group |
| ba05.mpr: | 552.00 | 0.0% | HRDC Income Support Policy Group |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy Group |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy Group |
| ba08.mpr: | 0.00 | -- | HRDC Income Support Policy Group |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

NCPPTXC NFLD CPP Contribution Tax Credit activation flag

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NL E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.09000 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.05000 | -44.4% | Newfoundland Press Release March 21, 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.05000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

NDTCRLC NFLD dividend tax credit rate from large (eligible) corporations

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|--|
| ba01.mpr: | 0.09000 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.05000 | -44.4% | Newfoundland Press Release March 21, 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.06650 | 33.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.06650 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.06650 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.09750 | 46.6% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.10300 | 5.6% | Federal Income Tax Form NL428 - 2010 (average for the year) |
| ba11.mpr: | 0.10300 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10300 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10300 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10300 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10300 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10300 | 0.0% | Copied from ba15.mpr |

NEDXPM NFLD Education Amount per month of full-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 200.00 | -- | Federal Income Tax Form NF(S11) - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form NL(S11) - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Form TD1NL E (11) |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 60.00 | -- | Federal Income Tax Form NF(S11) - 2001 |
| ba02.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2002 |
| ba03.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2003 |
| ba04.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2004 |
| ba05.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2005 |
| ba06.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2006 |
| ba07.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2007 |

| | | | |
|-----------|-------|------|---|
| ba08.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2008 |
| ba09.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2009 |
| ba10.mpr: | 60.00 | 0.0% | Federal Income Tax Form NL(S11) - 2010 |
| ba11.mpr: | 60.00 | 0.0% | Form TD1NL E (11) |
| ba12.mpr: | 60.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 60.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 60.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 60.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 60.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NEICTXC NFLD EI Premium Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1NL E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

NEMXM NFLD equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 6055.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 6116.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 6183.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 6356.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 6400.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 6528.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 6668.04 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 6802.69 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 6937.34 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 7077.38 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 7217.42 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NEMXMT NFLD equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 606.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |

| | | | |
|-----------|--------|------|---|
| ba05.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 612.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 619.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 636.00 | 2.7% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 641.00 | 0.8% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 653.00 | 1.9% | Form TD1NL E (11) |
| ba12.mpr: | 667.01 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 680.48 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 693.95 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 707.96 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 721.97 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NETOASFLG Net the clawback from Old Age Security

DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security clawback (imoasr) is netted from OAS (imioas). It thus appears as a lower transfer and lower tax – government and household balance variables are unaffected. With a value of 0, the OAS clawback is reported as a tax.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Federal Budget, 1995 |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NFSBBAS NFLD Low-Income Seniors' Benefit base amount

DESCRIPTION

This is the base value of the Newfoundland Low-Income Seniors' Benefit for single seniors and seniors married to non-seniors, which was introduced in 1999. All single seniors aged 65 and over, with a previous years' individual net income less than NFSBTD are eligible to receive the maximum benefit NFSBBAS. This benefit will be reduced by NFSBRR for each dollar of net income over NFSBTD. For seniors married to non-seniors, the maximum benefit NFSBBAS is reduced by NFSBRR for each dollar of family net income over NFSBCTD. The calculated benefit is saved in the variable imigist.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 200.00 | -- | Newfoundland Budget 1999, page 23 |
| ba00.mpr: | 200.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 300.00 | 50.0% | NFLD Budget Speech 2001 - page 24 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax NFLD - 2002 |
| ba03.mpr: | 350.00 | 16.7% | Federal Income Tax NFLD - 2003 |
| ba04.mpr: | 360.00 | 2.9% | Newfoundland Budget 2004 - News Release NLIS 4 |
| ba05.mpr: | 365.00 | 1.4% | Newfoundland Budget 2005 - News Release 03/21/05 |
| ba06.mpr: | 376.00 | 3.0% | Newfoundland Seniors' Benefit Regulation 84/06 |
| ba07.mpr: | 384.00 | 2.1% | Newfoundland Department of Finance |
| ba08.mpr: | 776.00 | 102.1% | Newfoundland and Labrador 2008 Budget Speech |
| ba09.mpr: | 798.00 | 2.8% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 900.00 | 12.8% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 918.00 | 2.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 937.69 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 956.63 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 975.57 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 995.26 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 1014.95 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NFSBCBAS NFLD Low-Income Seniors' Benefit base amount for senior couples

DESCRIPTION

This is the base value of the Newfoundland Low-Income Seniors' Benefit for senior couples (both at least 65 years old), which was introduced in 1999. All senior couples aged 65 and over, with previous years' family net income less than NFSBCTD are eligible to receive the maximum benefit NFSBCBAS. This benefit will be reduced by NFSBCRR for each dollar of the family net income over NFSBCTD. The calculated benefit is then split equally between the two seniors in the couple and saved in the variable imigist.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 400.00 | -- | Newfoundland Budget 1999, page 23 |
| ba00.mpr: | 400.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 600.00 | 50.0% | NFLD Budget Speech 2001 - page 24 |

| | | | |
|-----------|---------|-------|--|
| ba02.mpr: | 600.00 | 0.0% | Federal Income Tax NFLD - 2002 |
| ba03.mpr: | 700.00 | 16.7% | Federal Income Tax NFLD - 2003 |
| ba04.mpr: | 720.00 | 2.9% | Newfoundland Department of Finance |
| ba05.mpr: | 730.00 | 1.4% | Newfoundland Budget 2005 - News Release 03/21/05 |
| ba06.mpr: | 752.00 | 3.0% | Newfoundland Seniors' Benefit Regulation 84/06 |
| ba07.mpr: | 768.00 | 2.1% | Newfoundland Department of Finance |
| ba08.mpr: | 776.00 | 1.0% | Newfoundland and Labrador 2008 Budget Speech |
| ba09.mpr: | 798.00 | 2.8% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 900.00 | 12.8% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 918.00 | 2.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 937.69 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 956.63 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 975.57 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 995.26 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 1014.95 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NFSBCRR NFLD Low-Income Seniors' Benefit reduction rate for senior couples

DESCRIPTION

This is the reduction rate used in the calculation of the Newfoundland Low-Income Seniors' Benefit for senior couples (both at least 65 years old), which was introduced in 1999. This benefit will be reduced by NFSBCRR for each dollar of the previous years' family net income over NFSBCTD. The calculated benefit is then split equally between the two seniors in the couple and saved in the variable imigist.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.05000 | -- | Newfoundland Budget 1999, page 23 |
| ba00.mpr: | 0.05000 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 0.10000 | 100.0% | NFLD Budget Speech 2001 - page 24 |
| ba02.mpr: | 0.10000 | 0.0% | Federal Income Tax NFLD - 2002 |
| ba03.mpr: | 0.11666 | 16.7% | Federal Income Tax NFLD - 2003 |
| ba04.mpr: | 0.11666 | 0.0% | Newfoundland Department of Finance |
| ba05.mpr: | 0.11666 | 0.0% | Newfoundland Budget 2005 - News Release 03/21/05 |
| ba06.mpr: | 0.11666 | 0.0% | Newfoundland Seniors' Benefit Regulation 84/06 |
| ba07.mpr: | 0.11666 | 0.0% | Newfoundland Department of Finance |
| ba08.mpr: | 0.11660 | -0.1% | Newfoundland and Labrador 2008 Budget Speech |
| ba09.mpr: | 0.11690 | 0.3% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 0.11660 | -0.3% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 0.11690 | 0.3% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.11690 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.11690 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11690 | 0.0% | Copied from ba13.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba15.mpr: | 0.11690 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11690 | 0.0% | Copied from ba15.mpr |

NFSBCTD NFLD Low-Income Seniors' Benefit turndown for senior couples

DESCRIPTION

The level of previous years' family net income above which the Newfoundland Low-Income Seniors' Benefit begins to be paid at a lower rate for senior couples (one of the parties is 65 years of age or older). If family net income exceeds this amount, the Newfoundland Low Income Seniors' Benefit will be reduced by the reduction rate NFSBCRR. If both parties are 65 years of age or older, the calculated benefit is then split equally between the two seniors in the couple and saved in the variable imigist.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 12000.00 | -- | Newfoundland Budget 1999 , page 23 |
| ba00.mpr: | 12000.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 14000.00 | 16.7% | NFLD Budget Speech 2001 - page 24 |
| ba02.mpr: | 14000.00 | 0.0% | Federal Income Tax NFLD - 2002 |
| ba03.mpr: | 14000.00 | 0.0% | Federal Income Tax NFLD - 2003 |

| | | | |
|-----------|----------|-------|--|
| ba04.mpr: | 14406.00 | 2.9% | Newfoundland Department of Finance |
| ba05.mpr: | 14608.00 | 1.4% | Newfoundland Budget 2005 - News Release 03/21/05 |
| ba06.mpr: | 15032.00 | 2.9% | Newfoundland Seniors' Benefit Regulation 84/06 |
| ba07.mpr: | 25000.00 | 66.3% | Newfoundland Department of Finance |
| ba08.mpr: | 25275.00 | 1.1% | Newfoundland and Labrador 2008 Budget Speech |
| ba09.mpr: | 25983.00 | 2.8% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 26165.00 | 0.7% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 26688.00 | 2.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 27260.51 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 27811.01 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 28361.50 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 28934.01 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 29506.53 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NFSBRR NFLD Low-Income Seniors' Benefit reduction rate

DESCRIPTION

This is the reduction rate used in the calculation of the Newfoundland Low-Income Seniors' Benefit for single seniors and seniors married to non-seniors, which was introduced in 1999. This benefit will be reduced by NFSBRR for each dollar of previous years' net income over NFSBTD.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.02500 | -- | Newfoundland Budget 1999, page 23 |
| ba00.mpr: | 0.02500 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 0.05000 | 100.0% | NFLD Budget Speech 2001, page 24 |
| ba02.mpr: | 0.05000 | 0.0% | Federal Income Tax NFLD - 2002 |
| ba03.mpr: | 0.05833 | 16.7% | Federal Income Tax NFLD - 2003 |
| ba04.mpr: | 0.05833 | 0.0% | Newfoundland Department of Finance |
| ba05.mpr: | 0.05833 | 0.0% | Newfoundland Budget 2005 - News Release 03/21/05 |
| ba06.mpr: | 0.05833 | 0.0% | Newfoundland Seniors' Benefit Regulation 84/06 |
| ba07.mpr: | 0.05833 | 0.0% | Newfoundland Department of Finance |
| ba08.mpr: | 0.11660 | 99.9% | Newfoundland and Labrador 2008 Budget Speech |
| ba09.mpr: | 0.11690 | 0.3% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 0.11660 | -0.3% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 0.11690 | 0.3% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.11690 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.11690 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11690 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.11690 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11690 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The level of previous years' net income above which the Newfoundland Low-Income Seniors' Benefit begins to be paid at a lower rate for single seniors. If net income exceeds this amount, the Newfoundland Low Income Seniors' Benefit will be reduced by the reduction rate NFSBRR.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 12000.00 | -- | Newfoundland Budget 1999, page 23 |
| ba00.mpr: | 12000.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 14000.00 | 16.7% | NFLD Budget Speech 2001 - page 24 |
| ba02.mpr: | 14000.00 | 0.0% | Federal Income Tax NFLD - 2002 |
| ba03.mpr: | 14000.00 | 0.0% | Federal Income Tax NFLD - 2003 |
| ba04.mpr: | 14406.00 | 2.9% | Newfoundland Budget 2004 - News Release NLIS 4 |
| ba05.mpr: | 14608.00 | 1.4% | Newfoundland Budget 2005 - News Release 03/21/05 |
| ba06.mpr: | 15032.00 | 2.9% | Newfoundland Seniors' Benefit Regulation 84/06 |

| | | | |
|-----------|----------|-------|--|
| ba07.mpr: | 15333.00 | 2.0% | Newfoundland Department of Finance: NLR 119/07 |
| ba08.mpr: | 25275.00 | 64.8% | Newfoundland and Labrador 2008 Budget Speech |
| ba09.mpr: | 25983.00 | 2.8% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 26165.00 | 0.7% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 26688.00 | 2.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 27260.51 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 27811.01 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 28361.50 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 28934.01 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 29506.53 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NHEATERB Newfoundland electricity rebate amount

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive this amount as an electricity rebate from the Newfoundland government. Eligible households with incomes between the turndown level (NHEATTD) and the phase-out level (NHEATPO) will receive a partial rebate, not less than the minimum rebate (NHEATMIN). The value of the rebate is held in impheatr.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 200.00 | -- | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 200.00 | 0.0% | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 200.00 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 250.00 | 25.0% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 250.00 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 250.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 250.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 250.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 250.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 250.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NHEATERR Newfoundland electricity rebate reduction rate

DESCRIPTION

This parameter contains the reduction rate used to calculate a partial Newfoundland Electricity Rebate program when NHEATINC is set to 1 and NHEATERB is greater than 0. Eligible households with incomes between the turndown level (NHEATTD) and the phase-

out level (NHEATPO) will receive a partial rebate, not less than the minimum rebate (NHEATMIN), using this reduction rate.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.01333 | -- | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 0.02000 | 50.0% | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 0.02000 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 0.03000 | 50.0% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 0.03000 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive a home heating fuel rebate (NHEATREB) from the Newfoundland government for assistance with heating fuel expenses. When NHEATINC is set to 0, the rebate is payable to households that use home heating fuel as the primary source of heat and where an individual in that household receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit or Social assistance (the latter only applies when NHEATSAFLG is turned on). When NHEATINC is set to 1, the maximum rebate is given to households where the head and spouse net income is less than NHEATTD, and the rebate is reduced for incomes between NHEATTD and NHEATPO, with a minimum rebate of NHEATMIN to eligible households with incomes less than NHEATPO. Households that use electricity or wood as the primary heat source are not eligible for the rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Newfoundland Ministry of Finance News Release - Jan. 17, 2001 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 1 | -- | Nfld Budget 2003 |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 1 | -- | Newfoundland and Labrador: NW2004/11/01 |

| | | | |
|-----------|---|----|--|
| ba06.mpr: | 1 | -- | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 1 | -- | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 1 | -- | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 1 | -- | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 1 | -- | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 1 | -- | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NHEATINC Newfoundland home heating fuel rebate - income test flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Newfoundland and Labrador: NW2004/11/01 |
| ba06.mpr: | 1 | -- | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 1 | -- | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 1 | -- | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 1 | -- | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 1 | -- | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 1 | -- | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NHEATMIN Newfoundland home heating fuel rebate minimum

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 250.00 | -- | Newfoundland and Labrador: NW2004/11/01 |
| ba06.mpr: | 100.00 | -60.0% | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 100.00 | 0.0% | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 100.00 | 0.0% | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 100.00 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 100.00 | 0.0% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 100.00 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 100.00 0.0% Grown from ba15.mpr using
NONE=1.0000

NHEATPO Newfoundland home heating fuel rebate family income phase out

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 30000.00 | -- | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 30000.00 | 0.0% | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 40000.00 | 33.3% | Newfoundland and Labrador: NW2007/12/06 |

| | | | |
|-----------|----------|------|--|
| ba09.mpr: | 40000.00 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 40000.00 | 0.0% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 40000.00 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 40000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 40000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 40000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 40000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 40000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NHEATREB Newfoundland home heating fuel rebate amount

DESCRIPTION

When NHEATFLG is turned on, eligible households will receive this amount as a home heating fuel rebate from the Newfoundland government for assistance with heating fuel expenses. The rebate is payable to households that use home heating fuel as the primary source of heat and where an individual in that household receives any amount of the Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit. Households that use electricity or wood as the primary heat source are not eligible for the rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 100.00 | -- | Newfoundland Ministry of Finance News Release - Jan. 17, 2001 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 100.00 | -- | Nfld Budget 2003 |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 250.00 | -- | Newfoundland and Labrador: NW2004/11/01 |
| ba06.mpr: | 400.00 | 60.0% | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 200.00 | -50.0% | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 300.00 | 50.0% | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 300.00 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 250.00 | -16.7% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 250.00 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 250.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 250.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 250.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 250.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 250.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.05330 | -- | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 0.01333 | -75.0% | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 0.04000 | 200.1% | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 0.04000 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |

| | | | |
|-----------|---------|--------|--|
| ba10.mpr: | 0.03000 | -25.0% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 0.03000 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

NHEATSAFLG Newfoundland home heating fuel rebate - SA recipients eligible

DESCRIPTION

When NHEATSAFLG is turned on, the Newfoundland Home Heating Credit is payable to people who receive social assistance (imisa) in addition to those receiving Newfoundland and Labrador Child Benefit, Newfoundland and Labrador HST credit or the Newfoundland and Labrador Seniors' Benefit.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Newfoundland Ministry of Finance News Release - Jan. 17, 2001 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 1 | -- | Nfld Budget 2003 |
| ba04.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|--|
| ba05.mpr: | 1 | -- | Newfoundland and Labrador: NW2004/11/01 |
| ba06.mpr: | 1 | -- | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 1 | -- | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 1 | -- | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 1 | -- | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 1 | -- | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 1 | -- | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NHEATTD Newfoundland home heating fuel rebate family income turndown

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 22500.00 | -- | Newfoundland and Labrador: NW2005/10/21 |
| ba07.mpr: | 22500.00 | 0.0% | Newfoundland and Labrador: NW2006/12/15 |
| ba08.mpr: | 35000.00 | 55.6% | Newfoundland and Labrador: NW2007/12/06 |
| ba09.mpr: | 35000.00 | 0.0% | Newfoundland and Labrador: NW2008/12/08 |
| ba10.mpr: | 35000.00 | 0.0% | Newfoundland and Labrador: NW2009/12/21 |
| ba11.mpr: | 35000.00 | 0.0% | Newfoundland and Labrador: NW2010/10/28 |
| ba12.mpr: | 35000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 35000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 35000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 35000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 35000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NHEATTU Newfoundland home heating fuel rebate take up

DESCRIPTION

This parameter represents the take up rate for the Newfoundland home heating rebate program. Eligible persons and families must apply for the rebate. A take up rate of 1.000

denotes that all eligible individuals would receive the benefits. Take up rates between 0.000 and 1.000 would result in only that proportion applying for these benefits.

See NHEATFLG for the rebate program details.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.28900 | -- | SPSD/M Development Team |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.31300 | -- | SPSD/M Development Team |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.45200 | -- | SPSD/M Development Team |
| ba06.mpr: | 0.73200 | 61.9% | SPSD/M Development Team |
| ba07.mpr: | 0.91800 | 25.4% | SPSD/M Development Team |
| ba08.mpr: | 0.91800 | 0.0% | SPSD/M Development Team |
| ba09.mpr: | 0.98800 | 7.6% | SPSD/M Development Team |
| ba10.mpr: | 0.95300 | -3.5% | SPSD/M Development Team |
| ba11.mpr: | 0.86000 | -9.8% | SPSD/M Development Team |
| ba12.mpr: | 0.86000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.86000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.86000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.86000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.86000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2007 |

| | | | |
|-----------|---|----|---|
| ba08.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NL E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NLITRF NFLD low income tax reduction family maximum

DESCRIPTION

This is the maximum amount for the Newfoundland and Labrador low income tax reduction for families, including couples, couples with kids and single parent families.

Announced in the 2004 budget, the maximum Low Income Tax Reduction for families is equal to this amount, and then reduced for family net income over NLITRFIT at a rate of NLITRRR. The reduction cannot be more than taxes owing. It is assigned to the spouse with the higher net income, but can be split amongst spouses. The variable imptr contains the value of the calculated low income tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|--|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 464.00 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 464.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 593.00 | 27.8% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 511.00 | -13.8% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 838.00 | 64.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 844.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 860.00 | 1.9% | Newfoundland Department of Finance: NLR 59/11 |
| ba12.mpr: | 860.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 860.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 860.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 860.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 860.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NLITRFIT NFLD low income tax reduction family income threshold

DESCRIPTION

This is the income threshold for the Newfoundland and Labrador low income tax reduction for families.

Eligible filers will have their maximum low income tax reduction (NLITRF) reduced if their family net income is greater than this amount. The reduction will be reduced by NLITRRR of the income exceeding the threshold. The reduction cannot be more than taxes owing. It is assigned to the spouse with the higher net income but can be split amongst spouses. The variable imptr contains the calculated value of the low income tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 19000.00 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 19000.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 21000.00 | 10.5% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 21231.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 26625.00 | 25.4% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 26811.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 27678.82 | 3.2% | Grown from ba10.mpr using CPINF=1.032368 |
| ba12.mpr: | 28272.59 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 28843.53 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 29414.46 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 30008.22 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |

ba16.mpr: 30601.99 2.0% Grown from ba15.mpr using
CPINF=1.019787

NLITRRR NFLD low income tax reduction credit reduction rate

DESCRIPTION

This is the reduction rate for the Newfoundland and Labrador low income tax reduction.

Announced in the 2004 budget, the maximum Low Income Tax Reduction is equal to a maximum amount (NLITRS for single, NLITRF for families), which is then reduced for net income over NLITRSIT for single or family net income over NLITRFIT for families, at this reduction rate. The reduction cannot be more than taxes owing. The variable imptr contains the value of the calculated low income tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.16000 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.16000 | 0.0% | Federal Income Tax Form NL428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.16000 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.16000 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.16000 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.16000 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.16000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.16000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.16000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.16000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.16000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.16000 | 0.0% | Copied from ba15.mpr |

NLITRS NFLD low income tax reduction single maximum

DESCRIPTION

This is the maximum amount for the Newfoundland and Labrador low income tax reduction for single persons without dependents.

Announced in the 2004 budget, the maximum Low Income Tax Reduction for single persons is equal to this amount, and then reduced for net income over NLITRSIT at a rate of NLITRRR. The reduction cannot be more than taxes owing. The variable imprt contains the value of the calculated low income tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|--|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 416.00 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 416.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 464.00 | 11.5% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 400.00 | -13.8% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 558.00 | 39.5% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 562.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 572.00 | 1.8% | Newfoundland Department of Finance: NLR 59/11 |
| ba12.mpr: | 572.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 572.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 572.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 572.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 572.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NLITRSIT NFLD low income tax reduction single income threshold

DESCRIPTION

This is the income threshold for the Newfoundland and Labrador low income tax reduction for single persons without dependents.

Eligible filers will have their maximum low income tax reduction (NLITRS) reduced if their net income is greater than this amount. The reduction will be reduced by NLITRRR of the income exceeding the threshold. The reduction cannot be more than taxes owing. The variable imptr contains the calculated value of the low income tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 12000.00 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 12000.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 13000.00 | 8.3% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 13143.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 15911.00 | 21.1% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 16022.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 16540.60 | 3.2% | Grown from ba10.mpr using CPINF=1.032368 |
| ba12.mpr: | 16895.43 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 17236.62 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 17577.80 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 17932.63 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |

ba16.mpr: 18287.46 2.0% Grown from ba15.mpr using
CPINF=1.019787

NLVCMAX Maximum NFLD labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Newfoundland labour sponsored funds tax credit (implvctc). The credit is derived as a proportion NLVCRT of the cost of the funds bought (idlabt看) up to a maximum value NLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 750.00 | -- | Newfoundland and Labrador Income tax - Line 56 |
| ba06.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 750.00 | 0.0% | Federal Income Tax Form NL428 - 2008 |

| | | | |
|-----------|---------|--------|---|
| ba09.mpr: | 2000.00 | 166.7% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 2000.00 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 2000.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 2000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NLVCRT Percent of NFLD labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Newfoundland labour sponsored funds tax credit (implvctc). The credit is derived as a proportion NLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value NLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.15000 | -- | Newfoundland and Labrador Income tax - Line 56 |
| ba06.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.20000 | 33.3% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

NMAXDX NFLD Maximum Disability deduction/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 4233.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 4233.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 5000.00 | 18.1% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 5050.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 5106.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 5249.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 5285.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 5391.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 5506.65 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 5617.85 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 5729.05 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 5844.70 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 5960.35 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 5000.00 | -- | Federal Income Tax Form NF(S11) - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NL(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NMBNS Nfld. Mother-Baby Nutrition Supplement

DESCRIPTION

This parameter contains the annual amount for the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is the amount per child under age 1 to be given to families with net incomes less than NCBPO. The Mother-Baby Nutrition Supplement begins in July 2002. The value of the supplement is saved in the variable immmbns and added to impfp (provincial family programs).

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 495.00 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 660.00 | 33.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 660.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 660.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 660.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |

```

ba15.mpr:      660.00      0.0%   Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:      660.00      0.0%   Grown from ba15.mpr using
              DEFAULT=1.0000

```

NMBNSEXT Nfld. Mother-Baby Nutrition Supplement newborn extra benefit

DESCRIPTION

This parameter contains the amount of the newborn extra benefit as part of the Newfoundland and Labrador Mother-Baby Nutrition Supplement. The newborn extra benefit is to be given to families, who are eligible for the Mother-Baby Nutrition Supplement, at the time of the birth of their child. The Mother-Baby Nutrition Supplement newborn extra benefit begins in July 2004.

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|------|--|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 90.00 | -- | Newfoundland and Labrador Budget 2004 Speech, page 18 |
| ba05.mpr: | 90.00 | 0.0% | Newfoundland and Labrador Budget 2004 Speech, page 18 |
| ba06.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba07.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba08.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba09.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba10.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba11.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba12.mpr: | 90.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 90.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 90.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 90.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 90.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NMBNSEXTP Nfld. Mother-Baby Nutrition Supplement newborn extra benefit for 1st half of year

DESCRIPTION

This parameter contains the amount of the newborn extra benefit as part of the Newfoundland and Labrador Mother-Baby Nutrition Supplement. The newborn extra benefit is to be given to families, who are eligible for the Mother-Baby Nutrition Supplement, at the time of the birth of their child. The Mother-Baby Nutrition Supplement newborn extra benefit begins in July 2004.

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 90.00 | -- | Newfoundland and Labrador Budget 2004 Speech, page 18 |
| ba06.mpr: | 90.00 | 0.0% | Newfoundland and Labrador Budget 2004 Speech, page 18 |
| ba07.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba08.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba09.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba10.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba11.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba12.mpr: | 90.00 | 0.0% | NL Department of Human Resources and Employment |
| ba13.mpr: | 90.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    90.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    90.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    90.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

NMBNSP Nfld. Mother-Baby Nutrition Supplement for 1st half of year

DESCRIPTION

This parameter contains the annual amount for the Newfoundland and Labrador Mother-Baby Nutrition Supplement, which is the amount per child under age 1 to be given to families with net incomes less than NCBPO. The Mother-Baby Nutrition Supplement begins in July 2002. The value of the supplement is saved in the variable `immmbns` and added to `impfp` (provincial family programs).

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

CROSS REFERENCE

| Function | Description |
|---------------------|---|
| <code>txnfld</code> | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------------------|-------|--------|---------------|
| <code>ba97.mpr</code> | 0.00 | -- | Not in effect |
| <code>ba98.mpr</code> | 0.00 | -- | Not in effect |
| <code>ba99.mpr</code> | 0.00 | -- | Not in effect |
| <code>ba00.mpr</code> | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|--|
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 495.00 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 495.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 660.00 | 33.3% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 660.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 660.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 660.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 660.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 660.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

NMEDALL NFLD Medical allowance maximum lower limit

DESCRIPTION

Newfoundland and Labrador allowable medical expenses are calculated as actual expenses (idmedgro) less either NMEDANF percent of net income, or NMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) is calculated as impmeda times NPNTCR. It is only calculated when NTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1614.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1614.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1614.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1614.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1614.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1614.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1630.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1648.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1694.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1706.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1740.00 | 2.0% | Derived by SPSD/M team |
| ba12.mpr: | 1777.33 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 1813.22 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 1849.11 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |

```

ba15.mpr:    1886.44      2.0%   Grown from ba14.mpr using
            CPINF=1.020186
ba16.mpr:    1923.77      2.0%   Grown from ba15.mpr using
            CPINF=1.019787

```

NMEDANF NFLD Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either NMEDANF percent of net income, or NMEDALL, whichever is less. The Newfoundland and Labrador non-refundable medical expense tax credit is only calculated when NTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.03000 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

NMEDEXFLG NFLD Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either NMEDANF percent of net income, or NMEDALL, whichever is less. The Newfoundland non-refundable medical expense tax credit is only calculated when NTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NMXM NFLD married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 6055.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 6055.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 6116.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 6183.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 6356.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 6400.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 6528.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 6668.04 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 6802.69 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 6937.34 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 7077.38 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 7217.42 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NMXMT NFLD married amount turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 606.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 606.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 612.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 619.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 636.00 | 2.7% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 641.00 | 0.8% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 653.00 | 1.9% | Form TD1NL E (11) |
| ba12.mpr: | 667.01 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 680.48 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 693.95 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |

```

ba15.mpr:      707.96      2.0%   Grown from ba14.mpr using
              CPINF=1.020186
ba16.mpr:      721.97      2.0%   Grown from ba15.mpr using
              CPINF=1.019787

```

NODISTC NFLD Maximum infirm dependent 18 or older tax credit

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 2353.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |

| | | | |
|-----------|---------|------|---|
| ba05.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 2353.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 2377.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 2402.00 | 1.1% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 2470.00 | 2.8% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 2488.00 | 0.7% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 2537.00 | 2.0% | Form TD1NL E (11) |
| ba12.mpr: | 2591.42 | 2.1% | Grown from ba11.mpr using CPINF=1.021452 |
| ba13.mpr: | 2643.75 | 2.0% | Grown from ba12.mpr using CPINF=1.020194 |
| ba14.mpr: | 2696.08 | 2.0% | Grown from ba13.mpr using CPINF=1.019794 |
| ba15.mpr: | 2750.50 | 2.0% | Grown from ba14.mpr using CPINF=1.020186 |
| ba16.mpr: | 2804.92 | 2.0% | Grown from ba15.mpr using CPINF=1.019787 |

NPFGB Newfoundland Progressive Family Growth Benefit

DESCRIPTION

This parameter contains the lump-sum payment for the Progressive Family Growth Benefit which is available to residents of Newfoundland and Labrador who give birth to a baby or have a child placed with them for adoption on or after January 1, 2008. Since eligible individuals must apply for the benefit, a take up rate is also supplied (NPFGBTU). The value of the benefit is saved in imnpfgb and added to provincial family programs (impfp).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 1000.00 | -- | Newfoundland and Labrador News Release NW2008/05/02 |
| ba09.mpr: | 1000.00 | 0.0% | Newfoundland and Labrador Dept. of Finance |
| ba10.mpr: | 1000.00 | 0.0% | Newfoundland and Labrador Dept. of Finance |
| ba11.mpr: | 1000.00 | 0.0% | Newfoundland and Labrador Dept. of Finance |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NPFGBTU Newfoundland Progressive Family Growth Benefit Take Up

DESCRIPTION

This parameter contains the take up rate for the Newfoundland and Labrador Progressive Family Growth Benefit (NPFGB) and Parental Support Benefit (NPSB) which are available to residents of Newfoundland and Labrador who give birth to a baby or have a child placed with them for adoption on or after January 1, 2008. Since eligible individuals must apply for

these benefits, which are both contained in one application form, this single take up rate is supplied for both programs.

A take up rate of 1.000 denotes that all eligible individuals would receive the benefits. Take up rates between 0.000 and 1.000 would result in only that proportion applying for these benefits.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflid | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 1.00000 | -- | User supplied |
| ba09.mpr: | 1.00000 | 0.0% | User supplied |
| ba10.mpr: | 1.00000 | 0.0% | User supplied |
| ba11.mpr: | 1.00000 | 0.0% | User supplied |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.10570 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.10570 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.09640 | -8.8% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.08200 | -14.9% | Federal Income Tax Form NL428 - 2008 |

| | | | |
|-----------|---------|-------|---|
| ba09.mpr: | 0.07700 | -6.1% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 0.07700 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.07700 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.07700 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07700 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07700 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07700 | 0.0% | Copied from ba15.mpr |

NPSB Newfoundland Parental Support Benefit

DESCRIPTION

This parameter contains the annual amount for the Newfoundland and Labrador Parental Support Benefit program for each child under age 1. The program was implemented in January 2008. Since eligible individuals must apply for the benefit, a take up rate is also supplied (NPFGBTU). The value of the benefit is saved in imnpsb and added to provincial family programs (impfp).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 1200.00 | -- | Newfoundland and Labrador News Release NW2008/05/02 |
| ba09.mpr: | 1200.00 | 0.0% | Newfoundland and Labrador Dept. of Finance |
| ba10.mpr: | 1200.00 | 0.0% | Newfoundland and Labrador Dept. of Finance |
| ba11.mpr: | 1200.00 | 0.0% | Newfoundland and Labrador Dept. of Finance |
| ba12.mpr: | 1200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NPTC Newfoundland political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Newfoundland Political Contribution Tax Credit. The first column represents the dollar amount of total Newfoundland political contributions (idprvpol) to which the corresponding percentages of the third column are applied in calculating the total allowable Newfoundland Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfd | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 3 | [Rows] Federal Income Tax T1C (NFLD) 1997 |
| | 0 | 0.750 |
| | 100 | (75) 0.500 |
| | 550 | (300) 0.333 |
| ba98.mpr: | | [Same] Federal Income Tax T1C (NFLD) 1998 |
| ba99.mpr: | | [Same] Federal Income Tax T1C (NFLD) 1999 |
| ba00.mpr: | | [Same] Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | | [Same] Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | | [Same] Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | | [Same] Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | | [Same] Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | | [Same] Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | | [Same] Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | | [Same] Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | | [Same] Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | | [Same] Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | | [Same] Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | | [Same] Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] Grown from ba13.mpr using NONE=1.0000 |

```

ba15.mpr:          [Same]   Grown from ba14.mpr using
                   NONE=1.0000
ba16.mpr:          [Same]   Grown from ba15.mpr using
                   NONE=1.0000

```

NPTCBEN Maximum Newfoundland political tax credit allowed

DESCRIPTION

This is the maximum allowable Newfoundland Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (NFLD) 1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (NFLD) 1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (NFLD) 1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

NPTF Newfoundland provincial tax fraction

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.69000 | -- | Federal Income Tax T1C (NFLD) 1997 |
| ba98.mpr: | 0.69000 | 0.0% | Federal Income Tax T1C (NFLD) 1998 |
| ba99.mpr: | 0.69000 | 0.0% | Federal Income Tax T1C (NFLD) 1999 |
| ba00.mpr: | 0.62000 | -10.1% | Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect - Nfld press release |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

NPTX NFLD tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Source |
|-----------|-------------|--|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0 | 0.0000 | 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | 3 | [Rows] Federal Income Tax Form NF428 - 2001 |
| 0 | 0.0000 | 0.105700 |
| 29590 | (3127.6630) | 0.161600 |
| 59180 | (7909.4070) | 0.180200 |
| ba02.mpr: | | [Same] Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | | [Same] Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | | [Same] Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | | [Same] Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | | [Same] Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 3 | [Rows] Federal Income Tax Form NL428 - 2007 |
| 0 | 0.0000 | 0.096400 |
| 29886 | (2881.0104) | 0.149800 |
| 59772 | (7357.9332) | 0.172600 |
| ba08.mpr: | 3 | [Rows] Federal Income Tax Form NL428 - 2008 |
| 0 | 0.0000 | 0.082000 |
| 30215 | (2477.6300) | 0.133000 |

| | | | |
|-----------|-------------|----------|-----------------------------|
| 60429 | (6496.0920) | 0.160000 | |
| ba09.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | NL428 - 2009 |
| 0 | 0.0000 | 0.077000 | |
| 31061 | (2391.6970) | 0.128000 | |
| 62121 | (6367.3770) | 0.155000 | |
| ba10.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | NL428 - 2010 |
| 0 | 0.0000 | 0.077000 | |
| 31278 | (2408.4060) | 0.126500 | |
| 62556 | (6365.0730) | 0.144000 | |
| ba11.mpr: | 3 | [Rows] | Payroll Deductions Formulas |
| | | | 2011 - T4127 |
| 0 | 0.0000 | 0.077000 | |
| 31904 | (2456.6080) | 0.125000 | |
| 63807 | (6444.4830) | 0.133000 | |
| ba12.mpr: | 3 | [Rows] | Grown from ba11.mpr using |
| | | | CPINF=1.021452 |
| 0 | 0.0000 | 0.077000 | |
| 32588 | (2509.2760) | 0.125000 | |
| 65176 | (6582.7760) | 0.133000 | |
| ba13.mpr: | 3 | [Rows] | Grown from ba12.mpr using |
| | | | CPINF=1.020194 |
| 0 | 0.0000 | 0.077000 | |
| 33246 | (2559.9420) | 0.125000 | |
| 66492 | (6715.6920) | 0.133000 | |
| ba14.mpr: | 3 | [Rows] | Grown from ba13.mpr using |
| | | | CPINF=1.019794 |
| 0 | 0.0000 | 0.077000 | |
| 33904 | (2610.6080) | 0.125000 | |
| 67808 | (6848.6080) | 0.133000 | |
| ba15.mpr: | 3 | [Rows] | Grown from ba14.mpr using |
| | | | CPINF=1.020186 |
| 0 | 0.0000 | 0.077000 | |
| 34588 | (2663.2760) | 0.125000 | |
| 69177 | (6986.9010) | 0.133000 | |
| ba16.mpr: | 3 | [Rows] | Grown from ba15.mpr using |
| | | | CPINF=1.019787 |
| 0 | 0.0000 | 0.077000 | |
| 35272 | (2715.9440) | 0.125000 | |
| 70546 | (7125.1940) | 0.133000 | |

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of NSF applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

Starting in the 2000 taxation year, modifications were made to the calculation of the Newfoundland surtax. See NSF2 and NSCI2.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 7900.00 | -- | Federal Income Tax T1C (NFLD) 1997 |
| ba98.mpr: | 7900.00 | 0.0% | Federal Income Tax T1C (NFLD) 1998 |
| ba99.mpr: | 7900.00 | 0.0% | Federal Income Tax T1C (NFLD) 1999 |
| ba00.mpr: | 250.00 | -96.8% | Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | 0.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.00 | -- | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.00 | -- | Federal Income Tax Form NL428 - 2003 |

| | | | |
|-----------|------|----|--|
| ba04.mpr: | 0.00 | -- | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.00 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

NSCI2 Newfoundland provincial surtax level 2

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of NSF2 applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 7050.00 | -- | Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | 7032.00 | -0.3% | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 7032.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 7032.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 7032.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 7032.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 7032.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 7102.00 | 1.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.00 | -- | NL Budget 2007 - Tax Changes (eliminated) |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This is the surtax rate applied to the amount of provincial tax payable above the level NSCI.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

Starting in the 2000 taxation year, modifications were made to the calculation of the Newfoundland surtax. See NSF2 and NSCI2.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.10000 | -- | Federal Income Tax T1C (NFLD) 1997 |
| ba98.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (NFLD) 1998 |
| ba99.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (NFLD) 1999 |
| ba00.mpr: | 0.06000 | -40.0% | Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.00000 | -- | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.00000 | -- | Federal Income Tax Form NL428 - 2003 |

| | | | |
|-----------|---------|----|---|
| ba04.mpr: | 0.00000 | -- | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.00000 | -- | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

NSF2 Newfoundland provincial surtax rate 2

DESCRIPTION

This is the surtax rate applied to the amount of provincial tax payable above the level NSCI2.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI plus NSF2 percent of provincial taxes (imtxp) above the level NSCI2.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|--|
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.10000 | -- | Federal Income Tax Form NF428 - 2000 |
| ba01.mpr: | 0.09000 | -10.0% | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 0.09000 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 0.09000 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 0.09000 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 0.09000 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 0.09000 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 0.04500 | -50.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 0.00000 | -- | NL Budget 2007 - Tax Changes (eliminated) |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

NSTCA NFLD sales tax credit amount for adults

DESCRIPTION

This parameter represents the basic Newfoundland Sales Tax Credit for adults. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (NSTCR) of family net income (head and spouse) exceeding the turndown level (NSTCL). This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 40.00 | -- | Nfld 1997 Budget |
| ba98.mpr: | 40.00 | 0.0% | Implemented 1997, Nfld. Dept. of Finance |
| ba99.mpr: | 40.00 | 0.0% | Federal Income Tax NFLD - 1999 |
| ba00.mpr: | 40.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 40.00 | 0.0% | Federal Income Tax NFLD - 2001 |
| ba02.mpr: | 40.00 | 0.0% | Federal Income Tax NL - 2002 |
| ba03.mpr: | 40.00 | 0.0% | T1 General Newfoundland and Labrador 2003 |
| ba04.mpr: | 40.00 | 0.0% | T1 General Newfoundland and Labrador 2004 |
| ba05.mpr: | 40.00 | 0.0% | T1 General Newfoundland and Labrador 2005 |
| ba06.mpr: | 40.00 | 0.0% | RC4210 (E) REV.06 - GST/HST Credit |
| ba07.mpr: | 40.00 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 40.00 | 0.0% | RC4210 (E) REV.08 - GST/HST Credit |
| ba09.mpr: | 40.00 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 40.00 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 40.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 40.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |

| | | | |
|-----------|-------|------|---|
| ba13.mpr: | 40.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 40.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 40.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 40.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NSTCC NFLD sales tax credit amount for children

DESCRIPTION

If NSTCFLAG is set to 1, this amount is claimable for the Newfoundland Sales Tax Credit on behalf of each child under the age of 19 years.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 60.00 | -- | Nfld 1997 Budget |
| ba98.mpr: | 60.00 | 0.0% | Implemented 1997, Nfld. Dept. of Finance |
| ba99.mpr: | 60.00 | 0.0% | Federal Income Tax NFLD - 1999 |
| ba00.mpr: | 60.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 60.00 | 0.0% | Federal Income Tax NFLD - 2001 |
| ba02.mpr: | 60.00 | 0.0% | Federal Income Tax NL - 2002 |
| ba03.mpr: | 60.00 | 0.0% | T1 General Newfoundland and Labrador 2003 |

| | | | |
|-----------|-------|------|---|
| ba04.mpr: | 60.00 | 0.0% | T1 General Newfoundland and Labrador 2004 |
| ba05.mpr: | 60.00 | 0.0% | T1 General Newfoundland and Labrador 2005 |
| ba06.mpr: | 60.00 | 0.0% | RC4210 (E) REV.06 - GST/HST Credit |
| ba07.mpr: | 60.00 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 60.00 | 0.0% | RC4210 (E) REV.08 - GST/HST Credit |
| ba09.mpr: | 60.00 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 60.00 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 60.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 60.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 60.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 60.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 60.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 60.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NSTCFLAG NFLD sales tax credit activation flag

DESCRIPTION

This parameter is used to control the Newfoundland Sales Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not. The value of the credit is saved in innstc and added to imptc, refundable provincial tax credits.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- Nfld 1997 Budget |
| ba98.mpr: | 1 | -- Implemented 1997, Nfld. Dept. of Finance |
| ba99.mpr: | 1 | -- FLAG |
| ba00.mpr: | 1 | -- FLAG |
| ba01.mpr: | 1 | -- FLAG |
| ba02.mpr: | 1 | -- FLAG |
| ba03.mpr: | 1 | -- FLAG |
| ba04.mpr: | 1 | -- FLAG |
| ba05.mpr: | 1 | -- FLAG |
| ba06.mpr: | 1 | -- FLAG |
| ba07.mpr: | 1 | -- FLAG |
| ba08.mpr: | 1 | -- FLAG |
| ba09.mpr: | 1 | -- FLAG |
| ba10.mpr: | 1 | -- FLAG |
| ba11.mpr: | 1 | -- FLAG |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

NSTCL NFLD sales tax credit reduction level

DESCRIPTION

The level of family net income above which the total family Newfoundland Sales Tax Credit is reduced.

Note that non-taxable transfer income is included in the calculation of net income for this reduction. Non-taxable transfer income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and Worker's Compensation Benefits.

This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnflld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 15000.00 | -- | Nfld 1997 Budget |
| ba98.mpr: | 15000.00 | 0.0% | Implemented 1997, Nfld. Dept. of Finance |
| ba99.mpr: | 15000.00 | 0.0% | Federal Income Tax NFLD - 1999 |
| ba00.mpr: | 15000.00 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 15000.00 | 0.0% | Federal Income Tax NFLD - 2001 |
| ba02.mpr: | 15000.00 | 0.0% | Federal Income Tax NL - 2002 |
| ba03.mpr: | 15000.00 | 0.0% | T1 General Newfoundland and Labrador 2003 |
| ba04.mpr: | 15000.00 | 0.0% | T1 General Newfoundland and Labrador 2004 |
| ba05.mpr: | 15000.00 | 0.0% | T1 General Newfoundland and Labrador 2005 |
| ba06.mpr: | 15000.00 | 0.0% | RC4210 (E) REV.06 - GST/HST Credit |
| ba07.mpr: | 15000.00 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 15000.00 | 0.0% | RC4210 (E) REV.08 - GST/HST Credit |
| ba09.mpr: | 15000.00 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 15000.00 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 15000.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 15000.00 | 0.0% | Grown from ba11.mpr using CPIM3=1.000000 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 15000.00 | 0.0% | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 15000.00 | 0.0% | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 15000.00 | 0.0% | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 15000.00 | 0.0% | Grown from ba15.mpr using CPIM3=1.000000 |

NSTCR NFLD sales tax credit reduction rate

DESCRIPTION

The proportion of Family Net Income exceeding NSTCL used to reduce the total family Newfoundland Sales Tax Credit. This parameter is used only if NSTCFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfld | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Nfld 1997 Budget |
| ba98.mpr: | 0.05000 | 0.0% | Implemented 1997, Nfld. Dept. of Finance |
| ba99.mpr: | 0.05000 | 0.0% | NFLD Dept. of Finance |
| ba00.mpr: | 0.05000 | 0.0% | Federal Income Tax NFLD - 2000 |
| ba01.mpr: | 0.05000 | 0.0% | Federal Income Tax NFLD - 2001 |
| ba02.mpr: | 0.05000 | 0.0% | Federal Income Tax NL - 2002 |
| ba03.mpr: | 0.05000 | 0.0% | T1 General Newfoundland and Labrador 2003 |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 0.05000 | 0.0% | T1 General Newfoundland and Labrador 2004 |
| ba05.mpr: | 0.05000 | 0.0% | T1 General Newfoundland and Labrador 2005 |
| ba06.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.06 - GST/HST Credit |
| ba07.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.08 - GST/HST Credit |
| ba09.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

NSTXREFAMT NS Taxpayer refund amount

DESCRIPTION

This is the amount of the Nova Scotia Taxpayer refund (innstxrf). The refund is payable if the person paid NS provincial taxes in the previous two years. In the SPSM, the refund is payable if the person paid taxes in the current year. The program is turned on by the flag NSTXREFFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 155.00 | -- | NS Budget 2003 |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

NSTXREFFLG NS Taxpayer refund flag

DESCRIPTION

This flag turns on the Nova Scotia Taxpayer refund (imnstxrf). The refund is payable if the person paid NS provincial taxes in the previous two years. In the SPSM, the refund is payable if the person paid taxes in the current year. The refund amount is NSTXREFAMT.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 1 | -- | NS Budget 2003 |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

NTUITFLG NFLD Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1NL E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |

```

ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

NTXFLG NFLD tax on taxable income activation flag

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form NL428 - 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NL E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

NYPNDL NFLD Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Newfoundland non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (NTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txnfl | Compute provincial taxes for Newfoundland |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba01.mpr: | 1000.00 | -- | Federal Income Tax Form NF428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NL428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Form TD1NL E (11) |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OAMTOPT Ont. alternative minimum tax option

DESCRIPTION

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

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

When OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamprv) is added to the basic provincial tax (imbpt).

The definition of `imamtprv` is determined by the provincial vector `AMTPRVDF`. The provincial minimum tax carryover credit (`impminco`) is calculated using `OAMTPCTF`.

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

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

CROSS REFERENCE

| Function | Description |
|--------------------|--------------------------------------|
| <code>txont</code> | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-------------------------|-------|--------|---|
| <code>ba97.mpr</code> : | 1 | -- | Not in effect |
| <code>ba98.mpr</code> : | 1 | -- | Not in effect |
| <code>ba99.mpr</code> : | 1 | -- | Not in effect |
| <code>ba00.mpr</code> : | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| <code>ba01.mpr</code> : | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| <code>ba02.mpr</code> : | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| <code>ba03.mpr</code> : | 2 | -- | Federal Income Tax Form ON428 - 2003 |
| <code>ba04.mpr</code> : | 2 | -- | Federal Income Tax Form ON428 - 2004 |
| <code>ba05.mpr</code> : | 2 | -- | Federal Income Tax Form ON428 - 2005 |

| | | | |
|-----------|---|---------|-------------------------|
| ba06.mpr: | 2 | -- | Federal Income Tax Form |
| | | ON428 - | 2006 |
| ba07.mpr: | 2 | -- | Federal Income Tax Form |
| | | ON428 - | 2007 |
| ba08.mpr: | 2 | -- | Federal Income Tax Form |
| | | ON428 - | 2008 |
| ba09.mpr: | 2 | -- | Federal Income Tax Form |
| | | ON428 - | 2009 |
| ba10.mpr: | 2 | -- | Federal Income Tax Form |
| | | ON428 - | 2010 |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

OAMTPCTF Ont. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 2, then a percentage (OAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|--|
| ba00.mpr: | 0.37500 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 0.38500 | 2.7% | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 0.37810 | -1.8% | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.37810 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.37810 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.40330 | 6.7% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.39670 | -1.6% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.40330 | 1.7% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.40330 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.40330 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.33670 | -16.5% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.33670 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.33670 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.33670 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33670 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33670 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.33670 | 0.0% | Copied from ba15.mpr |

OAMTPCTM Ont. amt rate as pct of federal minimum tax amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OAMTTX Ont. amt rate as tax on adjusted income

DESCRIPTION

When Ontario tax on taxable income is calculated (OTXFLG=1) and OAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then

the OAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security calculation is activated. With a value of 0, the calculation of OAS is suppressed.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| oas | Compute OAS for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 1 | -- | Program implemented since 1952 |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |

ba16.mpr: 1 -- Copied from ba15.mpr

OASRR OAS reduction rate

DESCRIPTION

This parameter is available for testing the effects of repaying OAS benefits based on a proportion of net income. The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of net income exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax 1997 - Line 235 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax 1998 - Line 235 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax 1999 - Line 235 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax 2000 - Line 235 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax 2001 - Line 235 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax 2002 - Line 235 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax 2003 - Line 235 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax 2004 - Line 235 |

| | | | |
|-----------|---------|------|---------------------------------------|
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax 2005 - Line 235 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax 2006 - Line 235 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax 2007 - Line 235 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Line 235 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Line 235 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Line 235 |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

OASTD OAS turndown income

DESCRIPTION

The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of net income exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 53215.00 | -- | Federal Income Tax 1997 - Line 235 |
| ba98.mpr: | 53215.00 | 0.0% | Federal Income Tax 1998 - Line 235 |
| ba99.mpr: | 53215.00 | 0.0% | Federal Income Tax 1999 - Line 235 |
| ba00.mpr: | 53960.00 | 1.4% | Federal Income Tax 2000 - Line 235 |
| ba01.mpr: | 55309.00 | 2.5% | Federal Income Tax 2001 - Line 235 |
| ba02.mpr: | 56968.00 | 3.0% | Federal Income Tax 2002 - Line 235 |
| ba03.mpr: | 57879.00 | 1.6% | Federal Income Tax 2003 - Line 235 |
| ba04.mpr: | 59790.00 | 3.3% | Federal Income Tax 2004 - Line 235 |
| ba05.mpr: | 60806.00 | 1.7% | Federal Income Tax 2005 - Line 235 |
| ba06.mpr: | 62144.00 | 2.2% | Federal Income Tax 2006 - Line 235 |
| ba07.mpr: | 63511.00 | 2.2% | Federal Income Tax 2007 - Line 235 |
| ba08.mpr: | 64718.00 | 1.9% | Federal Income Tax 2008 - Line 235 |
| ba09.mpr: | 66335.00 | 2.5% | Federal Income Tax 2009 - Line 235 |
| ba10.mpr: | 66733.00 | 0.6% | Federal Income Tax 2010 - Line 235 |
| ba11.mpr: | 67668.00 | 1.4% | Income Security Programs Information Cards - 2011 |
| ba12.mpr: | 69188.03 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 70539.13 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 71946.53 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 73410.21 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 74873.94 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 3531.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 3626.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 3753.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 3817.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 3928.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 4002.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 4090.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 4176.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 4239.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 4336.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 4366.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 4445.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 4544.85 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 4633.60 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 4726.05 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 4822.20 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 4918.35 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OAXRR Ont. Age Amount credit reduction rate

DESCRIPTION

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

See also impatxc, OAXTD.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.15000 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD10N-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

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

See also `impatxc`, `OAXRR`

CROSS REFERENCE

| Function | Description |
|--------------------|--------------------------------------|
| <code>txont</code> | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-------------------------|----------|--------|---|
| <code>ba97.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba98.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba99.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba00.mpr</code> : | 26284.00 | -- | Federal Income Tax Form ON428 - 2000 |
| <code>ba01.mpr</code> : | 26994.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| <code>ba02.mpr</code> : | 27938.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| <code>ba03.mpr</code> : | 28413.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| <code>ba04.mpr</code> : | 29237.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| <code>ba05.mpr</code> : | 29793.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |

| | | | |
|-----------|----------|------|---|
| ba06.mpr: | 30448.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 31088.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 31554.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 32280.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 32506.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 33091.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 33834.32 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 34495.04 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 35183.29 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 35899.06 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 36614.85 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OBXM Ont. Basic Personal Exemption/amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 7231.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 7426.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 7686.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 7817.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 8044.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 8196.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 8377.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 8553.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 8681.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 8881.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 8943.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 9104.00 | 1.8% | Form TD10N E (11) |
| ba12.mpr: | 9308.50 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 9490.28 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 9679.63 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 9876.55 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 10073.48 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

DESCRIPTION

The proportion of gross capital gains (idicapg) that are treated as taxable in Ontario.

When OCGIRFLG is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. (idicapg * (CAPGIR – OCAPGIR)). The resulting value for the taxable income is imiotax. This is only used when OTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.75000 | -- | Not in effect |
| ba98.mpr: | 0.75000 | 0.0% | Not in effect |
| ba99.mpr: | 0.75000 | 0.0% | Not in effect |
| ba00.mpr: | 0.66667 | -11.1% | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OCBAMT Ontario Child Benefit amount per child

DESCRIPTION

This is the basic amount of the Ontario Child Benefit allowed per child (under 18) per year.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |

| | | | |
|-----------|---------|--------|---|
| ba07.mpr: | 250.00 | -- | Ontario Budget 2007 - Budget Paper A |
| ba08.mpr: | 600.00 | 140.0% | Ontario Budget 2007 - Budget Paper A |
| ba09.mpr: | 1100.00 | 83.3% | Ontario Budget 2009 - Budget Papers, page 36 |
| ba10.mpr: | 1100.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1100.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCBAMTP Ontario Child Benefit amount per child for 1st half of year

DESCRIPTION

This is the basic amount of the Ontario Child Benefit allowed per child (under 18) per year.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 0.00 | -- | Not in Effect |
| ba08.mpr: | 0.00 | -- | Not in Effect |
| ba09.mpr: | 600.00 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba10.mpr: | 1100.00 | 83.3% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 1100.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 1100.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 1100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCBFLAG Ontario Child Benefit activation flag

DESCRIPTION

This flag turns on or off the Ontario Child Benefit. The Ontario Child Benefit (imocb) was introduced in the 2007 Ontario Budget and implemented in July 2007.

Under the Ontario Child Benefit program, parents may be entitled to receive a benefit of OCBAMT for the each child under the age of 18. The benefit is reduced at a rate of OCBRR

for each dollar of adjusted family net income in excess of OCBTD. Adjusted family net income is defined as net income less UCCB payments claimed for the head plus the spouse if one exists.

The Ontario Child Benefit for 2007 will be a one-time payment in July 2007. This 2007 one-time payment is subject to a minimum amount of OCBMIN. Beginning in July 2008, payments will be made monthly.

With the introduction of the monthly Ontario Child Benefit beginning in July 2008, the Ontario Child Care Supplement for Working Families begins to be phased out. The amount of the Ontario Child Benefit attributed to children under the age of 7 will be removed from the value of the calculated Ontario Child Care Supplement. The flag OCCSOCB activates this clawback. Also see OCCSPOYR for more information on the phase out of the Ontario Child Care Supplement.

The value of the Ontario Child Benefit (imocb) is added to provincial family programs (impfp).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 0 | -- | Not in Effect |
| ba99.mpr: | 0 | -- | Not in Effect |
| ba00.mpr: | 0 | -- | Not in Effect |
| ba01.mpr: | 0 | -- | Not in Effect |
| ba02.mpr: | 0 | -- | Not in Effect |
| ba03.mpr: | 0 | -- | Not in Effect |
| ba04.mpr: | 0 | -- | Not in Effect |
| ba05.mpr: | 0 | -- | Not in Effect |
| ba06.mpr: | 0 | -- | Not in Effect |
| ba07.mpr: | 1 | -- | Ontario Budget 2007 - Budget Paper A |

| | | | |
|-----------|---|----|---|
| ba08.mpr: | 1 | -- | Ontario Budget 2007 - Budget Paper A |
| ba09.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OCBMIN Ontario Child Benefit minimum benefit

DESCRIPTION

This parameter contains the minimum amount for the 2007 one-time payment of the Ontario Child Benefit in July 2007. Calculated benefits between 0 and this minimum amount are granted the minimum. Beginning in July 2008, payments will be made monthly and are not subject to a minimum amount.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |

| | | | |
|-----------|-------|----|--|
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 10.00 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OCBPIP Ontario Child Benefit flag for 1st half of year

DESCRIPTION

This parameter contains the phase in flag for previous year's calculations of the Ontario Child Benefit when FCBENCAL is flagged on. When this parameter is activated, the previous years' calculation of the Ontario Child Benefit, representing the first half of the year, will be used in determining the benefit amount for the calendar year. Otherwise only the second half of the year's benefit calculations will be used to represent the value received in the calendar year.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|---------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Ontario Budget 2007 - Budget |
| | | Paper A | |
| ba09.mpr: | 1 | -- | Ontario Budget 2007 - Budget |
| | | Paper A | |
| ba10.mpr: | 1 | -- | Ontario Budget 2007 - Budget |
| | | Paper A | |
| ba11.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OCBRR Ontario Child Benefit reduction rate

DESCRIPTION

This parameter contains the rate at which adjusted family net income (head plus spouse) reduces the Ontario Child Benefit when income exceeds the turndown of OCBTD.

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.03400 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba08.mpr: | 0.08000 | 135.3% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba09.mpr: | 0.08000 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba10.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 0.08000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter contains the rate at which adjusted family net income (head plus spouse) reduces the Ontario Child Benefit when income exceeds the turndown of OCBTDP.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in Effect |
| ba99.mpr: | 0.00000 | -- | Not in Effect |
| ba00.mpr: | 0.00000 | -- | Not in Effect |
| ba01.mpr: | 0.00000 | -- | Not in Effect |
| ba02.mpr: | 0.00000 | -- | Not in Effect |
| ba03.mpr: | 0.00000 | -- | Not in Effect |
| ba04.mpr: | 0.00000 | -- | Not in Effect |
| ba05.mpr: | 0.00000 | -- | Not in Effect |
| ba06.mpr: | 0.00000 | -- | Not in Effect |
| ba07.mpr: | 0.00000 | -- | Not in Effect |
| ba08.mpr: | 0.00000 | -- | Not in Effect |
| ba09.mpr: | 0.08000 | -- | Ontario Budget 2007 - Budget |

Paper A

| | | | |
|-----------|---------|------|---|
| ba10.mpr: | 0.08000 | 0.0% | Ontario Budget 2007 - Budget Paper A |
| ba11.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 0.08000 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 0.08000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08000 | 0.0% | Copied from ba15.mpr |

OCBTD Ontario Child Benefit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Ontario Child Benefit begins to be paid at a lower rate. The Ontario Child Benefit will be reduced by a proportion (OCBRR) for each dollar of adjusted family net income in excess of this amount.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in Effect |

| | | | |
|-----------|----------|------|---------------------------------|
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 20000.00 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba08.mpr: | 20000.00 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba09.mpr: | 20000.00 | 0.0% | Your Canada Child Tax |
| | | | Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 20000.00 | 0.0% | Your Canada Child Tax |
| | | | Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 20000.00 | 0.0% | Your Canada Child Tax |
| | | | Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 20000.00 | 0.0% | Grown from ba11.mpr using |
| | | | NONE=1.0000 |
| ba13.mpr: | 20000.00 | 0.0% | Grown from ba12.mpr using |
| | | | NONE=1.0000 |
| ba14.mpr: | 20000.00 | 0.0% | Grown from ba13.mpr using |
| | | | NONE=1.0000 |
| ba15.mpr: | 20000.00 | 0.0% | Grown from ba14.mpr using |
| | | | NONE=1.0000 |
| ba16.mpr: | 20000.00 | 0.0% | Grown from ba15.mpr using |
| | | | NONE=1.0000 |

OCBTDP Ontario Child Benefit family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Ontario Child Benefit begins to be paid at a lower rate. The Ontario Child Benefit will be reduced by a proportion (OCBRRP) for each dollar of adjusted family net income in excess of this amount.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 0.00 | -- | Not in Effect |
| ba00.mpr: | 0.00 | -- | Not in Effect |
| ba01.mpr: | 0.00 | -- | Not in Effect |
| ba02.mpr: | 0.00 | -- | Not in Effect |
| ba03.mpr: | 0.00 | -- | Not in Effect |
| ba04.mpr: | 0.00 | -- | Not in Effect |
| ba05.mpr: | 0.00 | -- | Not in Effect |
| ba06.mpr: | 0.00 | -- | Not in Effect |
| ba07.mpr: | 0.00 | -- | Not in Effect |
| ba08.mpr: | 0.00 | -- | Not in Effect |
| ba09.mpr: | 20000.00 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba10.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 20000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 20000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 20000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 20000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 20000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

The activation flag of the Ontario refundable child care expense tax credit (imoccea). The calculation is activated when the value is set to 1, no calculation if the value is zero. This program was revised and superseded by the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 1 | -- | Federal Income Tax T1C (ONT) |
| | | 1997 | |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |

```

ba15.mpr:    0          --      Copied from ba14.mpr
ba16.mpr:    0          --      Copied from ba15.mpr

```

OCCEAPCT Ont. Child Care Expense Credit qualifying percentage

DESCRIPTION

This is the allowable portion of actual child care expenses which may be claimed. The allowable portion can be claimed up to a maximum of OCCEAYNG per child.

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

See also: imoccea

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.25000 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 0.50000 | 100.0% | Ontario Budget, May 1998 |
| ba99.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

OCCEAPCTP Ont. Child Care Expense Credit qualifying percentage for 1st half of year

DESCRIPTION

This is the allowable portion of actual child care expenses which may be claimed. The allowable portion can be claimed up to a maximum of OCCEAYNGP per child.

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

See also: imoccea

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.50000 | -- | Ontario Budget, May 1998 |
| ba00.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 0.50000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.50000 0.0% Copied from ba15.mpr

OCCEARR Ont. Child Care Expense Credit benefit reduction rate

DESCRIPTION

The rate at which census family net income (head plus spouse) above the threshold OCCEATD reduces the maximum family benefit under the Ontario refundable child care expense tax credit (imoccea).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.04000 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 0.08000 | 100.0% | Ontario Budget, May 1998 |
| ba99.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|---------|------|---|
| ba02.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 0.08000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.08000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08000 | 0.0% | Copied from ba15.mpr |

OCCEARRP Ont. Child Care Expense Credit benefit reduction rate for 1st half of year

DESCRIPTION

The rate at which census family net income (head plus spouse) above the threshold OCCEATDP reduces the maximum family benefit under the Ontario refundable child care expense tax credit (imoccea).

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in Effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.08000 | -- | Ontario Budget, May 1998 |
| ba00.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 0.08000 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba12.mpr: | 0.08000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08000 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.08000 0.0% Copied from ba15.mpr

OCCEATD Ont. Child Care Expense Credit family income turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARR) of net income.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 20000.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 20000.00 | 0.0% | Ontario Budget, May 1998 |
| ba99.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|----------|------|---|
| ba02.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 20000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 20000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 20000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 20000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 20000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 20000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCCEATDP Ont. Child Care Expense Credit family income turndown for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARRP) of net income.

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 20000.00 | -- | Ontario Budget, May 1998 |
| ba00.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 20000.00 | 0.0% | Ontario Child Care Supplement for Working Families |


```

ba12.mpr:    20000.00    0.0%    Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    20000.00    0.0%    Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    20000.00    0.0%    Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    20000.00    0.0%    Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    20000.00    0.0%    Grown from ba15.mpr using
              NONE=1.0000

```

OCCEAYNG Ont. Child Care Expense Credit allowance per child

DESCRIPTION

Upper limit of the amount that can be claimed per child under the Ontario refundable child care expense tax credit. This dollar amount is applied to all children up to the age of 6.

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

See also: imoccea

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 400.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 1020.00 | 155.0% | Ontario Budget, May 1998 |
| ba99.mpr: | 1100.00 | 7.8% | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 1100.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 1100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

Upper limit of the amount that can be claimed per child under the Ontario refundable child care expense tax credit. This dollar amount is applied to all children up to the age of 6.

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

See also: imoccea

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 1020.00 | -- | Ontario Budget, May 1998 |
| ba00.mpr: | 1100.00 | 7.8% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 1100.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba12.mpr: | 1100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCCSEXT Ont. Child Care Supplement One-time payment of extra benefit

DESCRIPTION

This parameter contains the amount of the one-time payment per child under 7 to families eligible to receive the Ontario Child Care Working Income Supplement in 2001 as announced in the Ontario Economic Outlook and Fiscal Review (2001). The value of the extra supplement is saved in the variable imoccext and added to impfp (provincial family programs).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 100.00 | -- | 2001 Ontario Economic Outlook and Fiscal Review |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This flag denotes when to reduce the value of the Ontario Child Care Supplement for Working Families by the amount of the Ontario Child Benefit attributed to children eligible for the Ontario Child Care Supplement for Working Families. The variable imocbyng contains the calculated amount of Ontario Child Benefits to be clawed back from the Ontario Child Care Supplement.

See OCBFLAG for more details.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 0 | -- | Not in Effect |
| ba99.mpr: | 0 | -- | Not in Effect |
| ba00.mpr: | 0 | -- | Not in Effect |
| ba01.mpr: | 0 | -- | Not in Effect |
| ba02.mpr: | 0 | -- | Not in Effect |
| ba03.mpr: | 0 | -- | Not in Effect |
| ba04.mpr: | 0 | -- | Not in Effect |
| ba05.mpr: | 0 | -- | Not in Effect |
| ba06.mpr: | 0 | -- | Not in Effect |
| ba07.mpr: | 0 | -- | Not in Effect |
| ba08.mpr: | 1 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba09.mpr: | 1 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |

| | | | |
|-----------|---|----|--------------------------------------|
| ba10.mpr: | 1 | -- | Ontario Budget 2007 - Budget Paper A |
| ba11.mpr: | 1 | -- | Ontario Budget 2007 - Budget Paper A |
| ba12.mpr: | 1 | -- | Ontario Budget 2007 - Budget Paper A |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OCCSPOYR Ont. Child Care Supplement phase out year proportion born pre July

DESCRIPTION

This parameter represents the proportion of the phase out year of the Ontario Child Care Supplement for Working Families where children would still be eligible for the allowance. Children born after the first of July 2009 are not eligible to receive the supplement. Any child whose age is equal to the difference between TARGETYEAR and OCCSPOYR, and whose month of birth is greater than June (if a random number is greater than this parameter), would not be eligible for the Ontario Child Care Supplement.

This program will be gradually phased out with the introduction of the Ontario Child Benefit. See OCBFLAG for more details.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|------------------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.50000 | -- | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba08.mpr: | 0.50000 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba09.mpr: | 0.50000 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba10.mpr: | 0.50000 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba11.mpr: | 0.50000 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba12.mpr: | 0.50000 | 0.0% | Ontario Budget 2007 - Budget |
| | | | Paper A |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

OCCSPOYR Ont. Child Care Working Income Supplement phase out year

DESCRIPTION

This parameter represents the phase out year of the Ontario Child Care Supplement for Working Families. Children born after the first of July 2009 are not eligible to receive the Ontario Child Care Supplement. Any child whose age is equal to the difference between TARGETYEAR and this parameter, and whose month of birth is greater than July, which is determined by comparing a random number to OCCSPOYR, would not be eligible for this supplement.

This program will be gradually phased out with the introduction of the Ontario Child Benefit. See OCBFLAG for more details.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 2009 | -- | Not in effect |
| ba98.mpr: | 2009 | -- | Not in effect |
| ba99.mpr: | 2009 | -- | Not in effect |
| ba00.mpr: | 2009 | -- | Not in effect |
| ba01.mpr: | 2009 | -- | Not in effect |
| ba02.mpr: | 2009 | -- | Not in effect |
| ba03.mpr: | 2009 | -- | Not in effect |
| ba04.mpr: | 2009 | -- | Not in effect |
| ba05.mpr: | 2009 | -- | Not in effect |
| ba06.mpr: | 2009 | -- | Not in effect |
| ba07.mpr: | 2009 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba08.mpr: | 2009 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba09.mpr: | 2009 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba10.mpr: | 2009 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 2009 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 2009 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba13.mpr: | 2009 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2009 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2009 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2009 | -- | Copied from ba15.mpr |

DESCRIPTION

When this flag is activated (set to 1), the Ontario taxable income for the purpose of Ontario taxes is reduced by amount of gross capital gains times the difference in the federal capital gains inclusion rate (CAPGIR) and the Ontario capital gains inclusion rate. ($idicapg * (CAPGIR - OCAPGIR)$). The resulting value for the taxable income is `imiotax`. This is only used when `OTXFLG` is set to 1.

CROSS REFERENCE

| Function | Description |
|--------------------|--------------------------------------|
| <code>txont</code> | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------------------|-------|--------|-----------------------------------|
| <code>ba97.mpr</code> | 0 | -- | Not in effect |
| <code>ba98.mpr</code> | 0 | -- | Not in effect |
| <code>ba99.mpr</code> | 0 | -- | Not in effect |
| <code>ba00.mpr</code> | 0 | -- | Not in effect |
| <code>ba01.mpr</code> | 0 | -- | Not in effect |
| <code>ba02.mpr</code> | 0 | -- | Not in effect |
| <code>ba03.mpr</code> | 0 | -- | Not in effect |
| <code>ba04.mpr</code> | 0 | -- | Not in effect |
| <code>ba05.mpr</code> | 0 | -- | Not in effect |
| <code>ba06.mpr</code> | 0 | -- | Not in effect |
| <code>ba07.mpr</code> | 0 | -- | Not in effect |
| <code>ba08.mpr</code> | 0 | -- | Not in effect |
| <code>ba09.mpr</code> | 0 | -- | Not in effect |
| <code>ba10.mpr</code> | 0 | -- | Not in effect |
| <code>ba11.mpr</code> | 0 | -- | Copied from <code>ba10.mpr</code> |
| <code>ba12.mpr</code> | 0 | -- | Copied from <code>ba11.mpr</code> |
| <code>ba13.mpr</code> | 0 | -- | Copied from <code>ba12.mpr</code> |
| <code>ba14.mpr</code> | 0 | -- | Copied from <code>ba13.mpr</code> |

```

ba15.mpr:    0          --    Copied from ba14.mpr
ba16.mpr:    0          --    Copied from ba15.mpr

```

OCGTC Ont. Caregiver Tax Credit

DESCRIPTION

OCGTC multiplied by OPNTCR is the maximum amount of the Ontario Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

For more explanation see OCGTCFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 3623.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 3684.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 3791.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 3863.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 3948.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 4031.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 4092.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 4186.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 4216.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 4291.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 4387.39 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 4473.07 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 4562.32 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 4655.14 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 4747.96 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OCGTCFLG Ont. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Ontario Caregiver Tax Credit (impcgtc) is activated by the flag OCGTCFLG.

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

See OCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|---------|-------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2010 |
| ba11.mpr: | 1 | -- | Form TD1ON E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OCGTCOPT Ont. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (OCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of OCGTCTD, with the resulting amount not to be greater than the maximum value of OCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |

| | | | |
|-----------|---|----|----------------------|
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

OCGTCTD Ont. Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the Ontario Caregiver Tax Credit (impcgtc). For more explanation see OCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|-------|---|
| ba00.mpr: | 14047.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 15476.00 | 10.2% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 16018.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 16290.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 16762.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 17081.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 17457.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 17823.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 18091.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 18507.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 18637.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 18972.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 19398.17 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 19776.98 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 20171.57 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 20581.94 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 20992.32 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OCHATL1 Ont. Charitable Donations amount level 1

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    200.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    200.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    200.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

OCHATR1 Ont. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.06370 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.06160 | -3.3% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.06050 | -1.8% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2004 |

| | | | |
|-----------|---------|--------|---|
| ba05.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.05050 | -16.5% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.05050 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05050 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05050 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05050 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05050 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05050 | 0.0% | Copied from ba15.mpr |

OCHATR2 Ont. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (OCHATL1) that may be claimed as a Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.11160 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.11160 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.11160 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.11160 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.11160 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11160 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.11160 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11160 | 0.0% | Copied from ba15.mpr |

OCPPCTXC Ont. CPP Contribution Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1ON E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter controls the activation of the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998. When set to 1, benefits under this program will be calculated. The Ontario Budget of May 2000 announced a higher annual maximum for single parents of OCWISSP.

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

See also: imoccea, OCCEAFLG.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in Effect |
| ba98.mpr: | 1 | -- | Ontario Budget, May 1998 |
| ba99.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|---|----|---|
| ba02.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 1 | -- | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OCWISFLGP Ont. Child Care Working Income Supplement activation flag for 1st half of year

DESCRIPTION

This parameter controls the activation of the Ontario Child Care Supplement for Working Families introduced in the Ontario Budget of May 1998. When set to 1, benefits under this program will be calculated. The Ontario Budget of May 2000 announced a higher annual maximum for single parents of OCWISSPP.

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

See also: imoccea, OCCEAFLG.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in Effect |
| ba98.mpr: | 0 | -- Not in Effect |
| ba99.mpr: | 1 | -- Ontario Budget, May 1998 |
| ba00.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 1 | -- Ontario Child Care Supplement for Working Families |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |

OCWISMIN Ont. Child Care Working Income Supplement minimum benefit

DESCRIPTION

This parameter contains the minimum amount for the Ontario Child Care Working Income Supplement. Calculated benefits between 0 and this minimum amount are granted the minimum.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 10.00 | -- | Ontario Child Care Supplement for Working Families |
| ba99.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|-------|------|--|
| ba06.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 10.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 10.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 10.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 10.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 10.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 10.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 10.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCWISRR Ont. Child Care Working Income Supplement Rate [children][rr]

DESCRIPTION

For families with earnings from work, this parameter is used to calculate the maximum Ontario Child Care Supplement for Working Families. The parameter represents the benefit rate as a proportion which is applied to family earnings above the threshold OCWISTD. This lookup parameter is indexed by the number of children under the age of 7 in the census family.

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

See also: imoccea.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 2 | [Rows] Not in Effect |
| 1 | 0.000 | (0.0000) |
| 2 | 0.000 | (0.0000) |
| ba98.mpr: | 3 | [Rows] Ontario Budget, May 1998 |
| 1 | 0.200 | (0.2000) |
| 2 | 0.400 | (0.2000) |
| 3 | 0.600 | (0.2000) |
| ba99.mpr: | 3 | [Rows] Ontario Child Care Supplement for Working Families |
| 1 | 0.210 | (0.2100) |
| 2 | 0.420 | (0.2100) |
| 3 | 0.630 | (0.2100) |
| ba00.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba01.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba02.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba03.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba04.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba05.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba06.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba07.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba08.mpr: | | [Same] Ontario Child Care Supplement for Working Families |

| | | |
|-----------|--------|--|
| ba09.mpr: | [Same] | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | [Same] | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | [Same] | Copied from ba10.mpr |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

OCWISRRP Ont. Child Care Working Income Supplement Rate [children][rr] for 1st half of year

DESCRIPTION

For families with earnings from work, this parameter is used to calculate the maximum Ontario Child Care Supplement for Working Families. The parameter represents the benefit rate as a proportion which is applied to family earnings above the threshold OCWISTDP. This lookup parameter is indexed by the number of children under the age of 7 in the census family.

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

See also: imoccea.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 2 | [Rows] Not in Effect |
| 1 | 0.000 | (0.0000) |
| 2 | 0.000 | (0.0000) |
| ba98.mpr: | | [Same] Not in Effect |
| | | # Source: Not in Effect |
| ba99.mpr: | 3 | [Rows] Ontario Budget, May 1998 |
| 1 | 0.200 | (0.2000) |
| 2 | 0.400 | (0.2000) |
| 3 | 0.600 | (0.2000) |
| ba00.mpr: | 3 | [Rows] Ontario Child Care Supplement for Working Families |
| 1 | 0.210 | (0.2100) |
| 2 | 0.420 | (0.2100) |
| 3 | 0.630 | (0.2100) |
| ba01.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba02.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba03.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba04.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba05.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba06.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba07.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba08.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba09.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba10.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba11.mpr: | | [Same] Ontario Child Care Supplement for Working Families |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |

ba16.mpr:

[Same] Copied from ba15.mpr

OCWISSP Ont. Child Care Working Income Supplement maximum benefit for single parents

DESCRIPTION

This value is the maximum annual benefit per child for the Ontario Child Care Supplement for Working Families allowed associated with "young" children (under 7) in single parent families.

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

See also: imoccea.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 400.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 1020.00 | 155.0% | Ontario Child Care Supplement for Working Families |
| ba99.mpr: | 1100.00 | 7.8% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|---------|-------|--|
| ba00.mpr: | 1310.00 | 19.1% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 1310.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 1310.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1310.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1310.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1310.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1310.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCWISSPP Ont. Child Care Working Income Supplement maximum benefit for single parents for 1st half of year

DESCRIPTION

This value is the maximum annual benefit per child for the Ontario Child Care Supplement for Working Families allowed associated with "young" children (under 7) in single parent families.

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

See also: imoccea.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 1020.00 | -- | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 1100.00 | 7.8% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 1310.00 | 19.1% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 1310.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba12.mpr: | 1310.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1310.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1310.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1310.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1310.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCWISTD Ont. Child Care Working Income Supplement minimum earnings

DESCRIPTION

For families with earnings from work, this parameter is used in the calculation of the maximum Ontario Child Care Supplement for Working Families. The parameter represents the threshold of family earnings above which maximum benefits are calculated as a proportion (OCWISRR) of family earnings up to a ceiling of OCCEAYNG times the number of children under the age of 7 in the census family.

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

See also: imoccea.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 5000.00 | -- | Ontario Budget, May 1998 |
| ba99.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba00.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

| | | | |
|-----------|---------|------|--|
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OCWISTDP Ont. Child Care Working Income Supplement minimum earnings for 1st half of year

DESCRIPTION

For families with earnings from work, this parameter is used in the calculation of the maximum Ontario Child Care Supplement for Working Families. The parameter represents the threshold of family earnings above which maximum benefits are calculated as a proportion (OCWISRRP) of family earnings up to a ceiling of OCCEAYNGP times the number of children under the age of 7 in the census family.

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

See also: imoccea.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in Effect |
| ba98.mpr: | 0.00 | -- | Not in Effect |
| ba99.mpr: | 5000.00 | -- | Ontario Budget, May 1998 |
| ba00.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba01.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba02.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba03.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba04.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba05.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba06.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba07.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba08.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba09.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba10.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba11.mpr: | 5000.00 | 0.0% | Ontario Child Care Supplement for Working Families |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter is the amount which can be claimed for the federal non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 2353.00 | -- | Federal Income Tax 1997 - Line 306 |
| ba98.mpr: | 2353.00 | 0.0% | Federal Income Tax 1998 - Line 306 |
| ba99.mpr: | 2353.00 | 0.0% | Federal Income Tax 1999 - Line 306 |
| ba00.mpr: | 2386.00 | 1.4% | Federal Income Tax 2000 - Line 306 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax 2001 - Line 306 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax 2002 - Line 306 |
| ba03.mpr: | 3663.00 | 1.6% | Federal Income Tax 2003 - Line 306 |
| ba04.mpr: | 3784.00 | 3.3% | Federal Income Tax 2004 - Line 306 |
| ba05.mpr: | 3848.00 | 1.7% | Federal Income Tax 2005 - Line 306 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 3933.00 | 2.2% | Federal Income Tax 2006 - Line 306 |
| ba07.mpr: | 4019.00 | 2.2% | Federal Income Tax 2007 - Line 306 |
| ba08.mpr: | 4095.00 | 1.9% | Federal Income Tax 2008 - Line 306 |
| ba09.mpr: | 4198.00 | 2.5% | Federal Income Tax 2009 - Line 306 |
| ba10.mpr: | 4223.00 | 0.6% | Federal Income Tax 2010 - Line 306 |
| ba11.mpr: | 4282.00 | 1.4% | Form TD1 E (11) |
| ba12.mpr: | 4378.19 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 4463.69 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 4552.75 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 4645.37 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 4737.99 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

ODTCR Ont. dividend tax credit rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.05130 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.04500 | -12.3% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.04500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.04500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04500 | 0.0% | Copied from ba15.mpr |

ODTCRLC Ont. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Ontario dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion. The

total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (OTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.05130 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.05130 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.06500 | 26.7% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.06700 | 3.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.07000 | 4.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.07400 | 5.7% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.06400 | -13.5% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.06400 | 0.0% | Copied from ba10.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba12.mpr: | 0.06400 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.06400 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.06400 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.06400 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.06400 | 0.0% | Copied from ba15.mpr |

OEDXPM Ont. Education Amount per month of full-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 400.00 | 100.0% | Federal Income Tax Form ON(S11) - 2001 |
| ba02.mpr: | 414.00 | 3.5% | Federal Income Tax Form ON(S11) - 2002 |
| ba03.mpr: | 421.00 | 1.7% | Federal Income Tax Form ON(S11) - 2003 |
| ba04.mpr: | 433.00 | 2.9% | Federal Income Tax Form ON(S11) - 2004 |

| | | | |
|-----------|--------|------|---|
| ba05.mpr: | 441.00 | 1.8% | Federal Income Tax Form ON(S11) - 2005 |
| ba06.mpr: | 451.00 | 2.3% | Federal Income Tax Form ON(S11) - 2006 |
| ba07.mpr: | 461.00 | 2.2% | Federal Income Tax Form ON(S11) - 2007 |
| ba08.mpr: | 468.00 | 1.5% | Federal Income Tax Form ON(S11) - 2008 |
| ba09.mpr: | 478.00 | 2.1% | Federal Income Tax Form ON(S11) - 2009 |
| ba10.mpr: | 481.00 | 0.6% | Federal Income Tax Form ON(S11) - 2010 |
| ba11.mpr: | 490.00 | 1.9% | Form TD1ON E (11) |
| ba12.mpr: | 501.01 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 510.79 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 520.98 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 531.58 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 542.18 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OEDXPMPT Ont. Education Amount per month of part-time studies

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 60.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 120.00 | 100.0% | Federal Income Tax Form ON(S11) - 2001 |
| ba02.mpr: | 124.00 | 3.3% | Federal Income Tax Form ON(S11) - 2002 |
| ba03.mpr: | 126.00 | 1.6% | Federal Income Tax Form ON(S11) - 2003 |
| ba04.mpr: | 130.00 | 3.2% | Federal Income Tax Form ON(S11) - 2004 |
| ba05.mpr: | 132.00 | 1.5% | Federal Income Tax Form ON(S11) - 2005 |
| ba06.mpr: | 135.00 | 2.3% | Federal Income Tax Form ON(S11) - 2006 |
| ba07.mpr: | 138.00 | 2.2% | Federal Income Tax Form ON(S11) - 2007 |
| ba08.mpr: | 140.00 | 1.4% | Federal Income Tax Form ON(S11) - 2008 |
| ba09.mpr: | 143.00 | 2.1% | Federal Income Tax Form ON(S11) - 2009 |
| ba10.mpr: | 144.00 | 0.7% | Federal Income Tax Form ON(S11) - 2010 |
| ba11.mpr: | 147.00 | 2.1% | Form TD10N E (11) |
| ba12.mpr: | 150.30 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 153.24 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 156.30 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 159.48 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 162.66 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

DESCRIPTION

When OEHTFLAG is set to 1, the Ontario Employer Health Tax is calculated. It is reduced using a deduction which is calculated as OEHTDRR times the total tax due. The total tax minus the deduction is the tax due (imonteht).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.22000 | -- | Ontario Minister of Finance - EHT Guide |
| ba98.mpr: | 0.22000 | 0.0% | Ontario Minister of Finance - EHT Guide |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |

```

ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

OEHTEX OEHT - Exemption

DESCRIPTION

This is the amount of self-employed earnings which is exempt from the Ontario Employer Health Tax. The tax is calculated when OEHTFLAG is equal to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-----------|--------|--|
| ba97.mpr: | 200000.00 | -- | Ontario Minister of Finance - EHT Guide |
| ba98.mpr: | 350000.00 | 75.0% | Ontario Budget, May 1998 |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

OEHTFLAG OEHT - Ontario Employer Health Tax Flag

DESCRIPTION

When set to 1, the Ontario Employer Health tax is calculated for persons who are self-employed.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Ontario Minister of Finance - EHT Guide |
| ba98.mpr: | 1 | -- Ontario Minister of Finance - EHT Guide |
| ba99.mpr: | 0 | -- Ontario Budget, May 1998 |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 0 | -- Not in effect |
| ba04.mpr: | 0 | -- Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

OEHTRR OEHT - Rate

DESCRIPTION

The Ontario Employer Health Tax is calculated as OEHTRR times earnings from self-employment which are greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.01950 | -- | Ontario Minister of Finance - EHT Guide |
| ba98.mpr: | 0.01950 | 0.0% | Ontario Minister of Finance - EHT Guide |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OEICTXC Ont. EI Premium Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|---------|-------------------------|
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - | 2010 |
| ba11.mpr: | 1 | -- | Form TD1ON E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OEMXM Ont. equivalent to married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 6306.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 6526.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 6637.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 6830.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 6960.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 7113.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 7262.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 7371.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 7541.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 7594.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 7730.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 7903.64 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 8057.98 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 8218.75 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 8385.95 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 8553.16 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OEMXMT Ont. equivalent to married turndown level

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 631.00 | 2.8% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 653.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 664.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 683.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |

| | | | |
|-----------|--------|------|---|
| ba05.mpr: | 696.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 711.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 726.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 737.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 754.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 759.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 773.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 790.36 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 805.79 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 821.87 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 838.59 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 855.31 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OEPTCENER Ontario energy component of the property tax credit (post 2009)

DESCRIPTION

This amount can be claimed as the basic energy component amount for the Ontario Energy and Property tax credit when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 200.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 206.35 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 210.99 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 215.11 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 219.40 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 223.86 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 228.32 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OEPTCENERP Ontario energy component of the property tax credit for 1st half of year

DESCRIPTION

This amount can be claimed as the basic energy component amount for the Ontario Energy and Property tax credit when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 200.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 206.35 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 210.99 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 215.11 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 219.40 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 223.86 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OEPTCOPT Ontario energy and property tax credit option

DESCRIPTION

When this option is set to 1, the Ontario Energy and Property Tax Credit (imoprxc) are treated as a refundable credit, used to reduce taxes owing.

When set to 2, the Ontario Energy and Property Tax Credit (imoprxc) are calculated on previous year's income and operate on a July to June program cycle, which in turn means that users can opt to have this credit calculated and paid on the calendar year basis by activating GSTCYFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |

| | | | |
|-----------|---|----|-------------------------|
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Not in effect |
| ba02.mpr: | 1 | -- | Not in effect |
| ba03.mpr: | 1 | -- | Not in effect |
| ba04.mpr: | 1 | -- | Not in effect |
| ba05.mpr: | 1 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Not in effect |
| ba09.mpr: | 1 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Federal Income Tax Form |
| | | | ON479 - 2010 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OFTCOPT Ontario foreign tax credit application option

DESCRIPTION

If this parameter has a value of 1 then the Ontario foreign tax credit is applied before the Ontario Tax Reduction is calculated; with a value of 2 the Ontario foreign tax credit is applied after the Ontario Tax Reduction. The switch in the application of foreign tax credits was announced in the Ontario 2004 Budget in order to redress the calculation of the Ontario Tax Reduction so that the benefit goes to those who need it most.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- OPTION |
| ba98.mpr: | 1 | -- OPTION |
| ba99.mpr: | 1 | -- OPTION |
| ba00.mpr: | 1 | -- OPTION |
| ba01.mpr: | 1 | -- OPTION |
| ba02.mpr: | 1 | -- OPTION |
| ba03.mpr: | 1 | -- OPTION |
| ba04.mpr: | 2 | -- Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 2 | -- Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 2 | -- Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 2 | -- Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 2 | -- Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 2 | -- Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 2 | -- Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 2 | -- Copied from ba10.mpr |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

OHEATFAM Ontario Home Electricity Relief amount for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse would receive for the Ontario home electricity relief payment (impheatr) for relief of electricity expenses. Families with net incomes greater than the threshold (OHEATFTD) may get a partial payment. It is calculated when OHEATFLG is turned on.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 120.00 | -- | Ontario Home Electricity Relief legislation - Bill 117 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When OHEATFLG is turned on, families and individuals who claimed a property tax credit may be eligible for a one-time Ontario Home Electricity Relief payment. For families, the maximum value of the payment OHEATFAM will go to families with a net income of OHEATFTD or less. If single, the maximum value of the payment is OHEATSNG for those with incomes of OHEATSTD or less. Individuals and families with incomes over the threshold, will have see their relief payments reduced by OHEATRR. The value of the relief payment is held in impheatr.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Ontario Home Electricity Relief legislation - Bill 117 |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

OHEATFTD Ontario Home Electricity Relief income turndown for families

DESCRIPTION

This parameter represents the previous year's net income turndown for families who may be eligible for the Ontario home electricity relief payment when OHEATFLG is activated. Families may receive a reduced payment if their income is above this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 23000.00 | -- | Ontario Home Electricity Relief legislation - Bill 117 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |

```

ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
NONE=1.0000

```

OHEATMIN Ontario Home Electricity Relief minimum

DESCRIPTION

This parameter contains the minimum value for the Ontario Home Electricity Relief program when OHEATFLG is set to 1. Individuals and families with partial payments between \$0 and OHEATMIN are given this amount.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |

```

ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    10.00     --      Ontario Home Electricity
                                Relief legislation - Bill 117
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

OHEATRR Ontario Home Electricity Relief reduction rate

DESCRIPTION

This parameter contains the reduction rate used to calculate a partial Ontario Home Electricity Relief program when OHEATFLG is set to 1. Eligible families with incomes greater than the turndown level (OHEATFTD) and individuals with incomes greater than the turndown level (OHEATSTD) will receive a partial payment using this reduction rate. Partial payments greater than \$0 cannot be less than the minimum payment OHEATMIN.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.01000 | -- | Ontario Home Electricity Relief legislation - Bill 117 |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OHEATSNG Ontario Home Electricity Relief amount for singles

DESCRIPTION

This is the amount a qualifying single person would receive for the Ontario home electricity relief payment (impheatr) for relief of electricity expenses. Individuals with net income greater than the threshold (OHEATSTD) may get a partial payment. It is calculated when OHEATFLG is turned on.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 60.00 | -- | Ontario Home Electricity Relief legislation - Bill 117 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter represents the previous year's net income turndown for individuals who may be eligible for the Ontario home electricity relief payment when OHEATFLG is activated.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 14000.00 | -- | Ontario Home Electricity Relief legislation - Bill 117 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

OHPBASE Ontario Health Premium table [taxable income,premium]

DESCRIPTION

This table look-up parameter provides the schedule of premiums for the Ontario Health Premium. The first column of the table gives various levels of the individual taxable income. The second column gives the amount of the required premium. The table is accessed using the lkup1 function which interpolates the lookup in the second column. The value of the calculated premium is multiplied by the phase in rate OHPPI.

The Ontario Health Premium was announced in the Ontario 2004 Budget, to be implemented in July 2004.

The value of the calculated premium is held in imphp and this amount is added to imptax.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 | 0 0.000 |
| | 0 | (0) 0.000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba01.mpr: | | [Same] | Not in effect |
| ba02.mpr: | | [Same] | Not in effect |
| ba03.mpr: | | [Same] | Not in effect |
| ba04.mpr: | 10 | [Rows] | Ontario News Release |
| | | | NW2004/06/21 |
| | 20000 | 0 | 0.060 |
| | 25000 | (300) | 0.000 |
| | 36000 | (300) | 0.060 |
| | 38500 | (450) | 0.000 |
| | 48000 | (450) | 0.250 |
| | 48600 | (600) | 0.000 |
| | 72000 | (600) | 0.250 |
| | 72600 | (750) | 0.000 |
| | 200000 | (750) | 0.250 |
| | 200600 | (900) | 0.000 |
| ba05.mpr: | | [Same] | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | | [Same] | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | | [Same] | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | | [Same] | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | | [Same] | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | | [Same] | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | | [Same] | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When this flag is turned on, the Ontario Health Premiums are calculated. See OHPBASE for more details regarding this provincial health premium program.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2010 |

```

ba11.mpr:    1          --      Payroll Deductions Formulas
                2011 - T4127
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

OHPPI Ontario Health Premium program phase in

DESCRIPTION

This parameter provides the program phase in of the Ontario Health Premium. Individuals in Ontario are required to pay a health premium based on taxable income as per the table in OHPBASE. The value of the premium is multiplied by the phase in rate. The Ontario Health Premium was announced in the Ontario 2004 Budget, to be implemented in July 2004.

The value of the calculated premium is held in imphp and this amount is added to imptax.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|--------|---|
| ba04.mpr: | 0.50000 | -- | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1.00000 | 100.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1.00000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

OINTSLFLG Ont. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 1 | -- Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1 | -- Form TD10N E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

OLVCMAX Maximum Ont. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabt看) up to a maximum value OLVCMAX.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 750.00 | 42.9% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 750.00 | 0.0% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 750.00 | 0.0% | Federal Income Tax Form ON428 - 2006 |

| | | | |
|-----------|---------|--------|--|
| ba07.mpr: | 1125.00 | 50.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1125.00 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1125.00 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 750.00 | -33.3% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 375.00 | -50.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.00 | -- | 2007 Ontario Economic Outlook and Fiscal Review |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OLVCRT Percent of Ont. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Ontario labour sponsored funds tax credit (implvctc). The credit is derived as a proportion OLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value OLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.10000 | -33.3% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.05000 | -50.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.00000 | -- | 2007 Ontario Economic Outlook and Fiscal Review |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 4293.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 6000.00 | 39.8% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 6210.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 6316.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 6499.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 6622.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 6768.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 6910.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 7014.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 7175.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 7225.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 7355.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 7520.22 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 7667.07 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 7820.04 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 7979.13 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 8138.23 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OMAXET Ont. maximum on transfer of education and tuition amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 5000.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 5135.00 | 2.7% | Federal Income Tax Form ON(S11) - 2001 |
| ba02.mpr: | 5315.00 | 3.5% | Federal Income Tax Form ON(S11) - 2002 |
| ba03.mpr: | 5405.00 | 1.7% | Federal Income Tax Form ON(S11) - 2003 |
| ba04.mpr: | 5562.00 | 2.9% | Federal Income Tax Form ON(S11) - 2004 |
| ba05.mpr: | 5667.00 | 1.9% | Federal Income Tax Form ON(S11) - 2005 |
| ba06.mpr: | 5792.00 | 2.2% | Federal Income Tax Form ON(S11) - 2006 |
| ba07.mpr: | 5914.00 | 2.1% | Federal Income Tax Form ON(S11) - 2007 |
| ba08.mpr: | 6003.00 | 1.5% | Federal Income Tax Form ON(S11) - 2008 |
| ba09.mpr: | 6141.00 | 2.3% | Federal Income Tax Form ON(S11) - 2009 |
| ba10.mpr: | 6184.00 | 0.7% | Federal Income Tax Form ON(S11) - 2010 |
| ba11.mpr: | 6380.40 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 6523.72 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 6651.12 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 6783.82 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 6921.83 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 7059.84 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OMEDALL Ont. Medical allowance maximum lower limit

DESCRIPTION

Ontario allowable medical expenses are calculated as actual expenses (idmedgro) less either OMEDANF percent of net income, or OMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax

credit (impmedtc) represents impmeda multiplied by OPNTCR. It is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1637.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 1681.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1740.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1770.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1821.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1856.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1896.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1936.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1965.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 2010.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 2024.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 2060.00 | 1.8% | Derived by SPSD/M team |

| | | | |
|-----------|---------|------|---|
| ba12.mpr: | 2106.27 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 2147.40 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 2190.24 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 2234.80 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 2279.36 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OMEDANF Ont. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either OMEDANF percent of net income, or OMEDALL, whichever is less. The Ontario non-refundable medical expense tax credit is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.03000 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2002 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

OMEDEXFLG Ont. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either OMEDANF percent of net income, or OMEDALL, whichever is less. The Ontario non-refundable medical expense tax credit is only calculated when OTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OMXM Ont. married amount

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 6306.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 6526.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 6637.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 6830.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 6960.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 7113.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 7262.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 7371.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 7541.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 7594.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 7730.00 | 1.8% | Form TD10N E (11) |
| ba12.mpr: | 7903.64 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 8057.98 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 8218.75 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 8385.95 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 8553.16 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 631.00 | 2.8% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 653.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 664.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 683.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 696.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 711.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 726.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |

| | | | |
|-----------|--------|------|---|
| ba08.mpr: | 737.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 754.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 759.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 773.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 790.36 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 805.79 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 821.87 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 838.59 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 855.31 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

ONCBSFT1 Ontario social assistance NCBS flow-through amount for first child

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 48.00 | -- | Ontario 2004 budget speech p.15 |
| ba05.mpr: | 259.00 | 439.6% | Ontario 2005 budget Paper A p.33 |
| ba06.mpr: | 482.00 | 86.1% | Ontario 2006 budget speech p.11 |
| ba07.mpr: | 525.00 | 8.9% | Ontario 2007 Budget Paper A |
| ba08.mpr: | 562.00 | 7.0% | Ontario 2008 Budget Paper A |
| ba09.mpr: | 613.00 | 9.1% | NCB Progress Report |
| ba10.mpr: | 625.00 | 2.0% | Cumulative increase in NCBS since 2004 |
| ba11.mpr: | 625.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 625.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 625.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 625.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 625.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 625.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ONCBSFT1P Ontario SA NCBS flow-through amount for first child for 1st half of year

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba05.mpr: | 48.00 | -- | Ontario 2004 budget speech p.15 |
| ba06.mpr: | 259.00 | 439.6% | Ontario 2005 budget Paper A p.33 |
| ba07.mpr: | 482.00 | 86.1% | Ontario 2006 budget speech p.11 |
| ba08.mpr: | 525.00 | 8.9% | Ontario 2007 Budget Paper A |
| ba09.mpr: | 562.00 | 7.0% | Ontario 2008 Budget Paper A |
| ba10.mpr: | 613.00 | 9.1% | NCB Progress Report |
| ba11.mpr: | 625.00 | 2.0% | Cumulative increase in NCBS since 2004 |
| ba12.mpr: | 625.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 625.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 625.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 625.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 625.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ONCBSFT2 Ontario social assistance NCBS flow-through amount for second child

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 41.00 | -- | Ontario 2004 budget speech p.15 |
| ba05.mpr: | 248.00 | 504.9% | Ontario 2005 budget Paper A p.33 |
| ba06.mpr: | 466.00 | 87.9% | Ontario 2006 budget speech p.11 |
| ba07.mpr: | 504.00 | 8.2% | Ontario 2007 Budget Paper A |
| ba08.mpr: | 538.00 | 6.7% | Ontario 2008 Budget Paper A |
| ba09.mpr: | 583.00 | 8.4% | NCB Progress Report |
| ba10.mpr: | 594.00 | 1.9% | Cumulative increase in NCBS since 2004 |
| ba11.mpr: | 594.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 594.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 594.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 594.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 594.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 594.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ONCBSFT2P Ontario SA NCBS flow-through amount for second child for 1st half of year

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba05.mpr: | 41.00 | -- | Ontario 2004 budget speech p.15 |
| ba06.mpr: | 248.00 | 504.9% | Ontario 2005 budget Paper A p.33 |
| ba07.mpr: | 466.00 | 87.9% | Ontario 2006 budget speech p.11 |
| ba08.mpr: | 504.00 | 8.2% | Ontario 2007 Budget Paper A |
| ba09.mpr: | 538.00 | 6.7% | Ontario 2008 Budget Paper A |
| ba10.mpr: | 583.00 | 8.4% | NCB Progress Report |
| ba11.mpr: | 594.00 | 1.9% | Cumulative increase in NCBS since 2004 |
| ba12.mpr: | 594.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 594.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 594.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 594.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 594.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ONCBSFT3 Ontario social assistance NCBS flow-through amount for third (or more) child

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 39.00 | -- | Ontario 2004 budget speech p.15 |
| ba05.mpr: | 244.00 | 525.6% | Ontario 2005 budget Paper A p.33 |
| ba06.mpr: | 461.00 | 88.9% | Ontario 2006 budget speech p.11 |
| ba07.mpr: | 497.00 | 7.8% | Ontario 2007 Budget Paper A |
| ba08.mpr: | 528.00 | 6.2% | Ontario 2008 Budget Paper A |
| ba09.mpr: | 571.00 | 8.1% | NCB Progress Report |
| ba10.mpr: | 582.00 | 1.9% | Cumulative increase in NCBS since 2004 |
| ba11.mpr: | 582.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 582.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 582.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 582.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 582.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 582.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ONCBSFT3P Ontario SA NCBS flow-through amount for third (or more) child for 1st half of year

DESCRIPTION

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

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

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

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba05.mpr: | 39.00 | -- | Ontario 2004 budget speech p.15 |
| ba06.mpr: | 244.00 | 525.6% | Ontario 2005 budget Paper A p.33 |
| ba07.mpr: | 461.00 | 88.9% | Ontario 2006 budget speech p.11 |
| ba08.mpr: | 497.00 | 7.8% | Ontario 2007 Budget Paper A |
| ba09.mpr: | 528.00 | 6.2% | Ontario 2008 Budget Paper A |
| ba10.mpr: | 571.00 | 8.1% | NCB Progress Report |
| ba11.mpr: | 582.00 | 1.9% | Cumulative increase in NCBS since 2004 |
| ba12.mpr: | 582.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 582.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 582.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 582.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 582.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

ONTC Ontario GIS supplement: married pensioners

DESCRIPTION

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for each eligible pensioner in a married couple. Calculated as a sum of monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 996.00 | -- | Ontario GAINS-A, Government of Ontario |
| ba98.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba99.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba00.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba01.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba02.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba03.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba04.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba05.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba06.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba07.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba08.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba09.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba10.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba11.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba12.mpr: | 996.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 996.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 996.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 996.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 996.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for eligible single persons. Calculated as a sum of monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 996.00 | -- | Ontario GAINS-A, Government of Ontario |
| ba98.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba99.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba00.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba01.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba02.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba03.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba04.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba05.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba06.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |

| | | | |
|-----------|--------|------|--|
| ba07.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba08.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba09.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba10.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba11.mpr: | 996.00 | 0.0% | Ontario GAINS-A, Government of Ontario |
| ba12.mpr: | 996.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 996.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 996.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 996.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 996.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

OOCEBFLG Ontario Clean Energy Benefit activation flag

DESCRIPTION

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 imoceb.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| ctmod | Compute commodity taxes for individuals and households |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | 2010 Ontario Economic Outlook and Fiscal Review |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OOCEBRATE Ontario Clean Energy Benefit rebate rate

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|--|
| ctmod | Compute commodity taxes for individuals and households |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.10000 | -- | 2010 Ontario Economic Outlook and Fiscal Review |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

OODISTC Ont. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Ontario non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled

dependent. The parameter is only used when a provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 3500.00 | 46.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 3623.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 3684.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 3791.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 3863.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 3948.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 4031.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 4091.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 4186.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 4215.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 4292.00 | 1.8% | Form TD1ON E (11) |

| | | | |
|-----------|---------|------|---|
| ba12.mpr: | 4388.41 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 4474.11 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 4563.38 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 4656.22 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 4749.06 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPCRA Ontario property tax college residence amount (pre 2010)

DESCRIPTION

This amount can be claimed by a filer if a college residence has been occupied, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 25.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 25.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 25.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |

| | | | |
|-----------|-------|------|--|
| ba02.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 25.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OPNTRC Ont. provincial non-refundable tax credit rate

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.06370 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.06160 | -3.3% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.06050 | -1.8% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.06050 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.05050 | -16.5% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.05050 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.05050 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05050 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05050 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05050 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.05050 0.0% Copied from ba15.mpr

OPOCAR Ontario property tax percent of occupancy cost (pre 2010)

DESCRIPTION

This parameter is the proportion of occupancy cost when calculating the Ontario Property Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.10000 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 0.10000 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OPOCM Ontario property tax maximum occupancy cost (pre 2010)

DESCRIPTION

This parameter is the maximum occupancy cost when calculating the Ontario Property Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--------------------------------------|
| ba97.mpr: | 250.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |

| | | | |
|-----------|--------|------|--|
| ba99.mpr: | 250.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 250.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OPRIR Ontario property tax credit rental inclusion rate (pre 2010)

DESCRIPTION

This is the proportion of Total Rental Payments allowed for the calculation of the Ontario Property Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.20000 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 0.20000 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 0.20000 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |

```

ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

OPRTCBAS Ontario property tax credit base amount (post 2009)

DESCRIPTION

This amount can be claimed as the basic property tax component amount for the Ontario Energy and Property tax credit when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|------|---|
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 50.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 51.59 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 52.75 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 53.78 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 54.85 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 55.97 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 57.09 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTCBASP Ontario property tax credit base amount for 1st half of year

DESCRIPTION

This amount can be claimed as the basic property tax component amount for the Ontario Energy and Property tax credit when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 50.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 51.59 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 52.75 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 53.78 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 54.85 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 55.97 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OPRTCOCAR Ontario property tax credit percent of occupancy cost (post 2009)

DESCRIPTION

This parameter is the proportion of occupancy cost when calculating the Ontario Property Tax Credit, when OSPTCOPT is set to 2.

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.10000 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 0.10000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

OPRTCOCARP Ontario property tax credit percent of occupancy cost for 1st half of year

DESCRIPTION

This parameter is the proportion of occupancy cost when calculating the Ontario Property Tax Credit, when OSPTCOPT is set to 2 and OEPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|-------------------------|
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.10000 | -- | Federal Income Tax Form |
| | | | ON479 - 2010 |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

OPRTCOCM Ontario property tax credit maximum occupancy cost (post 2009)

DESCRIPTION

This parameter is the maximum occupancy cost when calculating the Ontario Property Tax Credit, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 650.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 670.64 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 685.70 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 699.09 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 713.04 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 727.55 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 742.06 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTCOCMP Ontario property tax credit maximum occupancy cost for 1st half of year

DESCRIPTION

This parameter is the maximum occupancy cost when calculating the Ontario Property Tax Credit, when OSPTCOPT is set to 2 and OEPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 650.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 670.64 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 685.70 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 699.09 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 713.04 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 727.55 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

DESCRIPTION

This amount can be claimed by a filer if a college residence has been occupied, when OSPTCOPT is set to 2.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 25.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 25.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 25.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 25.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

| | | | |
|-----------|-------|------|--|
| ba14.mpr: | 25.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 25.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 25.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OPRTCRI Ontario property tax credit rental inclusion rate (post 2009)

DESCRIPTION

This is the proportion of Total Rental Payments allowed for the calculation of the Ontario Property Tax Credit, when OSPTCOPT is set to 2.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba10.mpr: | 0.20000 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

OPRTCRR Ontario property tax credit reduction rate (post 2009)

DESCRIPTION

This parameter is the reduction rate applied to the Ontario Property Tax Credit (imoprxc), when OSPTCOPT is set to 2, when adjusted family net income exceeds the turndown level of OPRTCCTDS for single individuals or OPRTCCTDF for couples and single parents.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|-------------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.02000 | -- | Federal Income Tax Form |
| | | | ON479 - 2010 |
| ba11.mpr: | 0.02000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

OPRTCRRP Ontario property tax credit reduction rate for 1st half of year

DESCRIPTION

This parameter is the reduction rate applied to the Ontario Property Tax Credit (imoprxc), when OSPTCOPT is set to 2 and OEPTCOPT is set to 2, when adjusted family net income exceeds the turndown level of OPRTCTDSP for single individuals or OPRTCTDFP for couples and single parents or in the case of seniors, OPRTCSTDSP for single individuals and OPRTCSTDFFP for couples.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.02000 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

OPRTC SBAS Ontario property tax credit base amount for seniors (post 2009)

DESCRIPTION

This amount can be claimed as the basic property tax component amount for seniors for the Ontario Energy and Property tax credit when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 425.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 438.50 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 448.35 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 457.11 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 466.23 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 475.71 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 485.20 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTC SBASP Ontario property tax credit base amount for seniors for 1st half of year

DESCRIPTION

This amount can be claimed as the basic property tax component amount for seniors for the Ontario Energy and Property tax credit when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba11.mpr: | 425.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 438.50 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 448.35 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 457.11 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 466.23 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 475.71 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OPRTCOCM Ontario property tax credit maximum occupancy cost for seniors (post 2009)

DESCRIPTION

This parameter is the maximum occupancy cost a filer is allowed to claim when calculating the Ontario Property Tax Credit for seniors, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 400.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 412.70 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 421.97 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 430.21 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 438.79 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 447.72 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 456.65 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTCSOCMP Ontario property tax credit maximum occupancy cost for seniors for
1st half of year

DESCRIPTION

This parameter is the maximum occupancy cost a filer is allowed to claim when calculating the Ontario Property Tax Credit for seniors, when OSPTCOPT is set to 2 and OEPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 400.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 412.70 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 421.97 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 430.21 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |

| | | | |
|-----------|--------|------|--|
| ba15.mpr: | 438.79 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 447.72 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OPRTCSTDF Ontario property tax credit income turndown level for senior couples (post 2009)

DESCRIPTION

This parameter is the adjusted net income turndown value for senior single parents and couples, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRR, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|---|
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 30000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 30952.80 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 31648.09 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 32266.11 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 32909.88 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 33579.40 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 34248.94 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTCSTDFP Ontario property tax credit income turndown level for senior couples for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for senior single parents and couples, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRRP, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 30000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 30952.80 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 31648.09 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 32266.11 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 32909.88 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 33579.40 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OPRTCSTDS Ontario property tax credit income turndown level for senior single persons (post 2009)

DESCRIPTION

This parameter is the adjusted net income turndown value for single senior individuals, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRR, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|---|
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 25000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 25794.00 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 26373.41 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 26888.43 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 27424.91 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 27982.84 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 28540.79 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTCSTDSP Ontario property tax credit income turndown level for senior single persons for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for single senior individuals, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRRP, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 25000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 25794.00 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 26373.41 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 26888.43 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 27424.91 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 27982.84 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OPRTCTDF Ontario property tax credit income turndown level for families (post 2009)

DESCRIPTION

This parameter is the adjusted net income turndown value for couples and single parents, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRR, when OSPTCOPT is set to 2.

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 25000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 25794.00 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 26373.41 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 26888.43 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 27424.91 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 27982.84 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |

ba16.mpr: 28540.79 2.0% Grown from ba15.mpr using
CPION=1.019939

OPRTCTDFP Ontario property tax credit income turndown level for families for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for couples and single parents, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRRP, when OSPTCOPT is set to 2 and OEPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|--|
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 25000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 25794.00 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 26373.41 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 26888.43 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 27424.91 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 27982.84 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OPRTCTDS Ontario property tax credit income turndown level for single persons (post 2009)

DESCRIPTION

This parameter is the adjusted net income turndown value for single individuals, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRR, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 20000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 20635.20 | 3.2% | Grown from ba10.mpr using CPION=1.031760 |
| ba12.mpr: | 21098.73 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 21510.75 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 21939.93 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 22386.28 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 22832.64 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OPRTCTDSP Ontario property tax credit income turndown level for single persons for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for single individuals, above which the Ontario Property Tax Credit (imoprxc) will be reduced by OPRTCRRP, when OSPTCOPT is set to 2 and OEPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 20000.00 | -- | Federal Income Tax Form ON479 - 2010 |
| ba12.mpr: | 20635.20 | 3.2% | Grown from ba11.mpr using CPIONLAG=1.031760 |
| ba13.mpr: | 21098.73 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 21510.75 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |

```

ba15.mpr:      21939.93      2.0%   Grown from ba14.mpr using
              CPIONLAG=1.019952
ba16.mpr:      22386.28      2.0%   Grown from ba15.mpr using
              CPIONLAG=1.020344

```

OPSMAX Ontario property/sales tax credit maximum (pre 2010)

DESCRIPTION

This parameter is the maximum amount that can be claimed as an Ontario property/sales tax credit. The calculated amount of the credit is in imopstc.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1000.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 1000.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 1000.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |

| | | | |
|-----------|---------|------|--|
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OPTC Ontario political contribution table [total donations,donation allowed]

DESCRIPTION

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 3 | [Rows] Federal Income Tax T1C (ONT) 1997 |
| 0 | 0 | 0.750 |
| 200 | (150) | 0.500 |
| 800 | (450) | 0.333 |
| ba98.mpr: | | [Same] Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 3 | [Rows] Federal Income Tax T1C (ONT) 1999 |
| 0 | 0 | 0.750 |
| 300 | (225) | 0.500 |
| 1000 | (575) | 0.333 |
| ba00.mpr: | | [Same] Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | | [Same] Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | | [Same] Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | | [Same] Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 3 | [Rows] Federal Income Tax Form ON479 - 2004 |
| 0 | 0 | 0.750 |
| 336 | (252) | 0.500 |
| 1120 | (644) | 0.333 |
| ba05.mpr: | | [Same] Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | | [Same] Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | | [Same] Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | | [Same] Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 3 | [Rows] Federal Income Tax Form ON479 - 2009 |
| 0 | 0 | 0.750 |
| 372 | (279) | 0.500 |
| 1240 | (713) | 0.333 |
| ba10.mpr: | | [Same] Federal Income Tax Form ON479 - 2010 |

```

ba11.mpr:      [Same]   Grown from ba10.mpr using
                NONE=1.0000
ba12.mpr:      [Same]   Grown from ba11.mpr using
                NONE=1.0000
ba13.mpr:      [Same]   Grown from ba12.mpr using
                NONE=1.0000
ba14.mpr:      [Same]   Grown from ba13.mpr using
                NONE=1.0000
ba15.mpr:      [Same]   Grown from ba14.mpr using
                NONE=1.0000
ba16.mpr:      [Same]   Grown from ba15.mpr using
                NONE=1.0000

```

OPTCBEN Maximum Ontario political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Ontario Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 750.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 750.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 1000.00 | 33.3% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |

| | | | |
|-----------|---------|-------|--|
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 1120.00 | 12.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 1120.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 1120.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 1120.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 1120.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 1240.00 | 10.7% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 1240.00 | 0.0% | Federal Income Tax Form ON479 - 2010 |
| ba11.mpr: | 1240.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 1240.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1240.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1240.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1240.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1240.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OPTCFLAG Ontario political contribution refundable tax credit flag

DESCRIPTION

When the parameter OPTCFLAG is set to 1, beginning in 1999, the Ontario Political Contribution Tax Credit is a refundable tax credit and is added to imptc. When this parameter is set to 0, the Ontario Political Contribution Tax Credit is non-refundable and is added to imnptc.

See also OPTC and OPTCBEN.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| memo1 | Compute memo items for reporting |
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------------|------------------------------|
| ba97.mpr: | 0 | -- | Federal Income Tax T1C (ONT) |
| | | - 1997 | |
| ba98.mpr: | 0 | -- | Federal Income Tax T1C (ONT) |
| | | - 1998 | |
| ba99.mpr: | 1 | -- | Federal Income Tax T1C (ONT) |
| | | - 1999 | |
| ba00.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON428 - 2000 | |
| ba01.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2001 | |
| ba02.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2002 | |
| ba03.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2003 | |
| ba04.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2004 | |
| ba05.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2005 | |
| ba06.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2006 | |
| ba07.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2007 | |
| ba08.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2008 | |
| ba09.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2009 | |
| ba10.mpr: | 1 | -- | Federal Income Tax Form |
| | | ON479 - 2010 | |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |

| | | | |
|-----------|---|----|----------------------|
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OPTF Ontario provincial tax fraction

DESCRIPTION

Basic Ontario Provincial Income Tax is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------------|
| ba97.mpr: | 0.48000 | -- | Federal Income Tax T1C (ONT) |
| | | | TC-1997 |
| ba98.mpr: | 0.42750 | -10.9% | Federal Income Tax T1C (ONT) |
| | | | TC-1998 |
| ba99.mpr: | 0.39500 | -7.6% | Federal Income Tax T1C (ONT) |
| | | | TC-1999 |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |

```

ba10.mpr:    0.00000    --    Not in effect
ba11.mpr:    0.00000    --    Copied from ba10.mpr
ba12.mpr:    0.00000    --    Copied from ba11.mpr
ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

OPTX Ont. tax table [taxable income,basic provincial tax]

DESCRIPTION

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

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Source |
|-----------|-------------------|--------------------------------|
| ba97.mpr: | 1 | [Rows] Not in effect |
| | 0 | 0.00000 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | 3 | [Rows] Federal Income Tax Form |
| | | ON428 - 2000 |
| | 0 | 0.0000 0.063700 |
| | 30004 (1911.2548) | 0.096200 |

| | | | |
|-----------|-------------|-------------|-------------------------|
| 60009 | (4797.7358) | 0.111600 | |
| ba01.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2001 |
| | 0 | 0.0000 | 0.061600 |
| | 30814 | (1898.1424) | 0.092200 |
| | 61629 | (4739.2854) | 0.111600 |
| ba02.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2002 |
| | 0 | 0.0000 | 0.060500 |
| | 31893 | (1929.5265) | 0.091500 |
| | 63786 | (4847.7360) | 0.111600 |
| ba03.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2003 |
| | 0 | 0.0000 | 0.060500 |
| | 32435 | (1962.3175) | 0.091500 |
| | 64871 | (4930.2115) | 0.111600 |
| ba04.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2004 |
| | 0 | 0.0000 | 0.060500 |
| | 33375 | (2019.1875) | 0.091500 |
| | 66752 | (5073.1830) | 0.111600 |
| ba05.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2005 |
| | 0 | 0.0000 | 0.060500 |
| | 34010 | (2057.6050) | 0.091500 |
| | 68020 | (5169.5200) | 0.111600 |
| ba06.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2006 |
| | 0 | 0.0000 | 0.060500 |
| | 34758 | (2102.8590) | 0.091500 |
| | 69517 | (5283.3075) | 0.111600 |
| ba07.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2007 |
| | 0 | 0.0000 | 0.060500 |
| | 35488 | (2147.0240) | 0.091500 |
| | 70976 | (5394.1760) | 0.111600 |
| ba08.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2008 |
| | 0 | 0.0000 | 0.060500 |
| | 36020 | (2179.2100) | 0.091500 |
| | 72041 | (5475.1315) | 0.111600 |
| ba09.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | ON428 - 2009 |
| | 0 | 0.0000 | 0.060500 |
| | 36848 | (2229.3040) | 0.091500 |
| | 73698 | (5601.0790) | 0.111600 |

| | | |
|-----------|-------|--|
| ba10.mpr: | 3 | [Rows] Federal Income Tax Form ON428 - 2010 |
| | 0 | 0.0000 0.050500 |
| | 37106 | (1873.8530) 0.091500 |
| | 74214 | (5269.2350) 0.111600 |
| ba11.mpr: | 3 | [Rows] Payroll Deductions Formulas 2011 - T4127 |
| | 0 | 0.0000 0.050500 |
| | 37774 | (1907.5870) 0.091500 |
| | 75550 | (5364.0910) 0.111600 |
| ba12.mpr: | 3 | [Rows] Grown from ba11.mpr using CPION=1.022463 |
| | 0 | 0.0000 0.050500 |
| | 38623 | (1950.4615) 0.091500 |
| | 77247 | (5484.5575) 0.111600 |
| ba13.mpr: | 3 | [Rows] Grown from ba12.mpr using CPION=1.019528 |
| | 0 | 0.0000 0.050500 |
| | 39377 | (1988.5385) 0.091500 |
| | 78755 | (5591.6255) 0.111600 |
| ba14.mpr: | 3 | [Rows] Grown from ba13.mpr using CPION=1.019952 |
| | 0 | 0.0000 0.050500 |
| | 40163 | (2028.2315) 0.091500 |
| | 80326 | (5703.1460) 0.111600 |
| ba15.mpr: | 3 | [Rows] Grown from ba14.mpr using CPION=1.020344 |
| | 0 | 0.0000 0.050500 |
| | 40980 | (2069.4900) 0.091500 |
| | 81960 | (5819.1600) 0.111600 |
| ba16.mpr: | 3 | [Rows] Grown from ba15.mpr using CPION=1.019939 |
| | 0 | 0.0000 0.050500 |
| | 41797 | (2110.7485) 0.091500 |
| | 83594 | (5935.1740) 0.111600 |

OPYTAX Estimate of previous year's Ontario taxes

DESCRIPTION

This parameter estimates the previous year's taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0\$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.95013 | -- | Statistics Canada SPSM calculation |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter contains the Ontario Senior Homeowners' Property Tax Grant maximum amount.

See OSHPTGFLG for details.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 250.00 | -- | Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 500.00 | 100.0% | Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 500.00 | 0.0% | Federal Income Tax Form ON- BEN - 2010 |

| | | | |
|-----------|--------|------|--|
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OSHPTGFLG Ont. Senior Homeowners' Property Tax Grant activation flag

DESCRIPTION

This flag turns on or off the Ontario Senior Homeowners' Property Tax Grant (imoshptg), which was introduced in the 2008 Ontario Budget.

Under the Ontario Senior Homeowners' Property Tax Grant program, seniors may be entitled to receive a grant of OSHPTGAMT for property taxes paid, provided they are at least OSHPTGMPT. Couples where at least one is a senior will receive the maximum benefit provided their income (head + spouse) is less than OSHPTGTDC, and a reduced benefit for income between OSHPTGTDC and OSHPTGPOC. Eligible single seniors will receive the maximum benefit if their income is less than OSHPTGTDS and a partial benefit for income between OSHPTGTDS and OSHPTGPOS.

The income concept used is net income (imicnet) less any UCCB amount claimed (imiucbc) from the previous year.

The value of the Ontario Senior Homeowners' Property Tax Grant (imoshptg) is added to provincial other government income (impoth).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 0 | -- Not in effect |
| ba04.mpr: | 0 | -- Not in effect |
| ba05.mpr: | 0 | -- Not in effect |
| ba06.mpr: | 0 | -- Not in effect |
| ba07.mpr: | 0 | -- Not in effect |
| ba08.mpr: | 0 | -- Not in effect |
| ba09.mpr: | 1 | -- Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 1 | -- Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 1 | -- Federal Income Tax Form ON- BEN - 2010 |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

OSHPTGMPT Ont. Senior Homeowners' Property Tax Grant minimum property tax allowed

DESCRIPTION

This parameter contains the Ontario Senior Homeowners' Property Tax Grant minimum eligible amount of property taxes paid in the previous year.

See OSHPTGFLG for details.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 0.00 | -- | Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 0.00 | -- | Federal Income Tax Form ON- BEN - 2010 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OSHPTGPOC Ont. Senior Homeowners' Property Tax Grant income phase out for senior couples

DESCRIPTION

This parameter contains the Ontario Senior Homeowners' Property Tax Grant income turndown amount for senior couples.

See OSHPTGFLG for details.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 60000.00 | -- | Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 60000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 60000.00 | 0.0% | Federal Income Tax Form ON- BEN - 2010 |

```

ba12.mpr:    60000.00    0.0%    Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    60000.00    0.0%    Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    60000.00    0.0%    Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    60000.00    0.0%    Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    60000.00    0.0%    Grown from ba15.mpr using
              NONE=1.0000

```

OSHPTGPOS Ont. Senior Homeowners' Property Tax Grant income phase out for single seniors

DESCRIPTION

This parameter contains the Ontario Senior Homeowners' Property Tax Grant income phase out amount for single seniors, where no grant is payable for income in excess of this amount

See OSHPTGFLG for details.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|---|
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 50000.00 | -- | Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 50000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 50000.00 | 0.0% | Federal Income Tax Form ON- BEN - 2010 |
| ba12.mpr: | 50000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 50000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 50000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 50000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 50000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OSHPTGTDC Ont. Senior Homeowners' Property Tax Grant income turndown for senior couples

DESCRIPTION

This parameter contains the Ontario Senior Homeowners' Property Tax Grant income turndown amount for senior couples.

See OSHPTGFLG for details.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 45000.00 | -- | Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 45000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 45000.00 | 0.0% | Federal Income Tax Form ON- BEN - 2010 |
| ba12.mpr: | 45000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 45000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 45000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 45000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 45000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

OSHPTGTDS Ont. Senior Homeowners' Property Tax Grant income turndown for single seniors

DESCRIPTION

This parameter contains the Ontario Senior Homeowners' Property Tax Grant income turndown amount for single seniors.

See OSHPTGFLG for details.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 35000.00 | -- | Federal Income Tax Form ON479 - 2008 |
| ba10.mpr: | 35000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba11.mpr: | 35000.00 | 0.0% | Federal Income Tax Form ON- BEN - 2010 |
| ba12.mpr: | 35000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 35000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 35000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 35000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 35000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter is the maximum occupancy cost a filer is allowed to claim when calculating the Ontario Seniors Property Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (ONT) Seniors 1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (ONT) Seniors 1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 625.00 | 25.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 625.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 625.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |

| | | | |
|-----------|--------|------|--|
| ba07.mpr: | 625.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 625.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 625.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OSPSMAX Ontario seniors property/sales tax credit maximum (pre 2010)

DESCRIPTION

This parameter is the maximum amount that eligible seniors can claim as an Ontario property/sales tax credit. It is only in effect when OSTCFLAG is set to 1 and OSPTCOPT is set to 1. The calculated amount of the credit is in imopstc.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------------|------------------------------|
| ba97.mpr: | 1000.00 | -- | Federal Income Tax T1C (ONT) |
| | | - 1997 | |
| ba98.mpr: | 1000.00 | 0.0% | Federal Income Tax T1C (ONT) |
| | | - 1998 | |
| ba99.mpr: | 1000.00 | 0.0% | Federal Income Tax T1C (ONT) |
| | | - 1999 | |
| ba00.mpr: | 1000.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2000 | |
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2001 | |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2002 | |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2003 | |
| ba04.mpr: | 1125.00 | 12.5% | Federal Income Tax Form |
| | | ON479 - 2004 | |
| ba05.mpr: | 1125.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2005 | |
| ba06.mpr: | 1125.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2006 | |
| ba07.mpr: | 1125.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2007 | |
| ba08.mpr: | 1125.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2008 | |
| ba09.mpr: | 1125.00 | 0.0% | Federal Income Tax Form |
| | | ON479 - 2009 | |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using |
| | | NONE=1.0000 | |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using |
| | | NONE=1.0000 | |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using |
| | | NONE=1.0000 | |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using |
| | | NONE=1.0000 | |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using |
| | | NONE=1.0000 | |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using |
| | | NONE=1.0000 | |

DESCRIPTION

When this option is set to 1, the Ontario Property and Sales Tax Credits (imopstc) are calculated together as part of the Ontario refundable credits.

When set to 2, the Ontario Property Tax Credit (imoprxc) and the Ontario Sales Tax Credit (imostc) are calculated separately. While they are both refundable, the Sales Tax Credit will be paid quarterly starting in July 2010 and the Property Tax Credit will be paid quarterly starting in July 2011. Starting in July 2012 they will be paid monthly through the Ontario Trillium Benefit.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 1 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 1 | -- | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 1 | -- | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2003 |

| | | | |
|-----------|---|----|--|
| ba04.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 1 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba10.mpr: | 2 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

OSSML Ontario surtax first cut-in level

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the surtax rate (OSSMR) is applied. In 1984, the Ontario Social Services Maintenance Tax is simulated using this rate. This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 4555.00 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 4057.50 | -10.9% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 3750.00 | -7.6% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 3561.00 | -5.0% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 3560.00 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 3685.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 3747.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 3856.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 3929.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 4016.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 4100.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 4162.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 4257.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 4006.00 | -5.9% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 4078.00 | 1.8% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 4169.60 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 4251.02 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 4335.84 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 4424.05 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 4512.26 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

DESCRIPTION

The amount of Ontario Provincial Income Tax above which the second surtax rate (OSSMR2) is applied. This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 6180.00 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 5217.50 | -15.6% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 4681.00 | -10.3% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 4468.00 | -4.6% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 4491.00 | 0.5% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 4648.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 4727.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 4864.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 4957.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |

| | | | |
|-----------|---------|-------|---|
| ba06.mpr: | 5065.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 5172.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 5249.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 5370.00 | 2.3% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 5127.00 | -4.5% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 5219.00 | 1.8% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 5336.23 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 5440.44 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 5548.99 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 5661.88 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 5774.77 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OSSMR Ontario surtax first level rate

DESCRIPTION

The rate which is applied to Provincial Income Tax exceeding OSSML to calculate the Ontario surtax. This parameter is also used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.20000 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 0.20000 | 0.0% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 0.20000 | 0.0% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The rate which is applied to Provincial Income Tax (imtxp) exceeding OSSML2 to calculate the Ontario surtax. The total rate of surtax above the second tier cut-in OSSML2 would be the sum of this parameter and OSSMR.

For Ontario, the SPSM calculates provincial surtax (impsur) as OSSMR percent of provincial taxes (imtxp) above the level OSSML plus OSSMR2 percent of provincial taxes above the level OSSML2.

This parameter is used, where appropriate, to simulate the Ontario Fair Share Health Care Levy which is a basic surtax calculation.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.26000 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 0.33000 | 26.9% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 0.36000 | 9.1% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2002 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 0.36000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 0.36000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.36000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.36000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.36000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.36000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.36000 | 0.0% | Copied from ba15.mpr |

OSSTCP Ontario seniors sales tax credit percent of income (pre 2010)

DESCRIPTION

This parameter is the proportion of "Income for Ontario Tax Credits for Seniors" used in the calculation of the Net Property and Sales Tax Credits for Seniors. OSSTCP percent of family net income is deducted from the total property and sales tax credits.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.04000 | -- | Federal Income Tax T1C (ONT) Seniors 1997 |
| ba98.mpr: | 0.04000 | 0.0% | Federal Income Tax T1C (ONT) Seniors 1998 |
| ba99.mpr: | 0.04000 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 0.04000 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter is the basic credit amount for adults for the Ontario Sales Tax Credit, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba10.mpr: | 260.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 265.00 | 1.9% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 270.95 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 276.24 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 281.75 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 287.48 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 293.21 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OSTCAP Ontario sales tax credit amount per adult for 1st half of year

DESCRIPTION

This parameter is the basic credit amount for adults for the Ontario Sales Tax Credit, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 260.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 265.00 | 1.9% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 270.95 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 276.24 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 281.75 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 287.48 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OSTCB Ontario sales tax credit basic credit (pre 2010)

DESCRIPTION

This parameter is the basic credit amount of the Ontario Sales Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 100.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

OSTCC Ontario sales tax credit amount per child (post 2009)

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the Ontario Sales Tax Credit, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 260.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 265.00 | 1.9% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 270.95 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 276.24 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 281.75 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 287.48 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 293.21 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OSTCCP Ontario sales tax credit amount per child for 1st half of year

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the Ontario Sales Tax Credit, when OSPTCOPT is set to 2.

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

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 260.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 265.00 | 1.9% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 270.95 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 276.24 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 281.75 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 287.48 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OSTCD Ontario sales tax credit dependant credit (pre 2010)

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the Ontario Sales Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 50.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 50.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 50.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

OSTCFLAG Ontario seniors tax credit claimed flag

DESCRIPTION

When the parameter OSTCFLAG is set to 1, the Ontario Tax Credits for Seniors are calculated.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |


```

ba09.mpr:    1      --    FLAG
ba10.mpr:    0      --    Not in effect
ba11.mpr:    0      --    Copied from ba10.mpr
ba12.mpr:    0      --    Copied from ba11.mpr
ba13.mpr:    0      --    Copied from ba12.mpr
ba14.mpr:    0      --    Copied from ba13.mpr
ba15.mpr:    0      --    Copied from ba14.mpr
ba16.mpr:    0      --    Copied from ba15.mpr

```

OSTCNIBA Ontario seniors tax credit net income base amount

DESCRIPTION

This parameter contains the base amount (income exemption) a filer is allowed to deduct from "Total Income" (i.e. family net income) when calculating "Income for Ontario Tax Credits for Seniors", when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 22000.00 | -- | Federal Income Tax T1C (ONT) Seniors 1997 |
| ba98.mpr: | 22000.00 | 0.0% | Federal Income Tax T1C (ONT) Seniors 1998 |
| ba99.mpr: | 22000.00 | 0.0% | Federal Income Tax T1C (ONT) - 1999 |
| ba00.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |

| | | | |
|-----------|----------|------|--|
| ba02.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OSTCNIBC Ontario seniors tax credit net income base amount for couples

DESCRIPTION

This parameter contains the base amount (income exemption) a filer in a senior couple is allowed to deduct from "Total Income" (i.e. family net income) when calculating "Income for Ontario Tax Credits for Seniors", when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 22000.00 | -- | Federal Income Tax T1C (ONT) Seniors 1997 |
| ba98.mpr: | 22000.00 | 0.0% | Federal Income Tax T1C (ONT) Seniors 1998 |
| ba99.mpr: | 22000.00 | 0.0% | Federal Income Tax T1C (ONT) - 1999 |
| ba00.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 22000.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 22250.00 | 1.1% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 23090.00 | 3.8% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 23820.00 | 3.2% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 24300.00 | 2.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 24750.00 | 1.9% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

OSTCP Ontario sales tax credit percent of income (pre 2010)

DESCRIPTION

This parameter is the rate applied to net income used to calculate the Ontario Sales Tax Credit, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2002 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 0.02000 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OSTCRR Ontario sales tax credit reduction rate (post 2009)

DESCRIPTION

This parameter is the reduction rate applied to the Ontario Sales Tax Credit (imostc), when OSPTCOPT is set to 2, when adjusted family net income exceeds the turndown level of OSTCTDS for single individuals or OSTCTDF for couples and single parents.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.04000 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 0.04000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.04000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter is the reduction rate applied to the Ontario Sales Tax Credit (imostc), when OSPTCOPT is set to 2, when adjusted family net income exceeds the turndown level of OSTCTDSP for single individuals or OSTCTDFP for couples and single parents.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.04000 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 0.04000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

OSTCS Ontario sales tax credit spouse credit (pre 2010)

DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Ontario Sales Tax Credit.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 100.00 | -- | Federal Income Tax T1C (ONT) 1997 |
| ba98.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 100.00 | 0.0% | Federal Income Tax T1C (ONT) 1999 |
| ba00.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |

| | | | |
|-----------|--------|------|--|
| ba02.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 100.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OSTCTDF Ontario sales tax credit income turndown level for families (post 2009)

DESCRIPTION

This parameter is the adjusted net income turndown value for couples and single parents, above which the Ontario Sales Tax Credit (imostc) will be reduced by OSTCRR, when OSPTCOPT is set to 2.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 25000.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 25450.00 | 1.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 26021.68 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 26529.83 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 27059.15 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 27609.64 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 28160.15 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OSTCTDFP Ontario sales tax credit income turndown level for families for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for couples and single parents, above which the Ontario Sales Tax Credit (imostc) will be reduced by OSTCRRP, when OSPTCOPT is set to 2.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|--|
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 25000.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 25450.00 | 1.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 26021.68 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 26529.83 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |
| ba15.mpr: | 27059.15 | 2.0% | Grown from ba14.mpr using CPIONLAG=1.019952 |
| ba16.mpr: | 27609.64 | 2.0% | Grown from ba15.mpr using CPIONLAG=1.020344 |

OSTCTDS Ontario sales tax credit income turndown level for single persons (post 2009)

DESCRIPTION

This parameter is the adjusted net income turndown value for single individuals, above which the Ontario Sales Tax Credit (imostc) will be reduced by OSTCRR, when OSPTCOPT is set to 2.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 20000.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 20360.00 | 1.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 20817.35 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 21223.87 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 21647.33 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 22087.72 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 22528.13 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OSTCTDSP Ontario sales tax credit income turndown level for single persons for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for single individuals, above which the Ontario Sales Tax Credit (imostc) will be reduced by OSTCRRP, when OSPTCOPT is set to 2.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 20000.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 20360.00 | 1.8% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 20817.35 | 2.2% | Grown from ba12.mpr using CPIONLAG=1.022463 |
| ba14.mpr: | 21223.87 | 2.0% | Grown from ba13.mpr using CPIONLAG=1.019528 |

```

ba15.mpr:      21647.33      2.0%   Grown from ba14.mpr using
              CPIONLAG=1.019952
ba16.mpr:      22087.72      2.0%   Grown from ba15.mpr using
              CPIONLAG=1.020344

```

OSTTBF Maximum Ontario Sales Tax Transition Benefit for families

DESCRIPTION

When OSTTBFLG is turned on, this parameter represents the maximum Ontario Sales Tax Transition Benefit will be provided to eligible single parents and couples to help ensure a smooth transition to the new harmonized sales tax system. The benefit consists of 3 payments over 2 years. In the SPSM, the first 2 payments in the first year are combined into one payment. Eligible recipients with an adjusted family net income less than the turndown threshold of OSTTBTFD will receive this maximum benefit, and a reduced benefit will be issued, using the reduction rate of OSTTBRR, for incomes over this threshold.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |

```

ba08.mpr:    0.00          --      Not in effect
ba09.mpr:    0.00          --      Not in effect
ba10.mpr:    665.00       --      Ontario Budget 2009, Budget
Papers, Chapter III
ba11.mpr:    335.00       -49.6% Ontario Budget 2009, Budget
Papers, Chapter III
ba12.mpr:    0.00          --      Not in effect
ba13.mpr:    0.00          --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
NONE=1.0000

```

OSTTBFLG Ontario Sales Tax Transition Benefit flag

DESCRIPTION

When this flag is turned on, the Ontario Sales Tax Transition Benefit will be provided to eligible recipients to help ensure a smooth transition to the new harmonized sales tax system. The benefit consists of 3 payments over 2 years. In the SPSM, the first 2 payments in the first year are combined into one payment. Single parents and couples are entitled to a benefit of OSTTBF, for adjusted family net income less than the turndown threshold of OSTTBTDF, and a reduced benefit, using the reduction rate of OSTTBRR, for incomes over this threshold. Single individuals aged 18 and over are entitled to a benefit of OSTTBS for incomes less than the turndown threshold of OSTTBTDS, and a reduced benefit for incomes over this threshold. The value of the benefit is held in imosttb, which is also added to refundable provincial tax credits (imptc).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 1 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

OSTTBRR Ontario Sales Tax Transition Benefit Reduction Rate

DESCRIPTION

When OSTTBFLG is turned on, this parameter represents the reduction rate used in the calculation of partial Ontario Sales Tax Transition Benefits. The benefit consists of 3 payments over 2 years. In the SPSM, the first 2 payments in the first year are combined into one payment. As a result of this combination, the reduction rate for the combined benefits had to be adjusted, thus is set to twice the published reduction rate. The maximum benefit is reduced by this rate for income over the prescribed thresholds for single parents and couples (OSTTBTDF), and single individuals, aged 18 and over (OSTTBTDS).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.10000 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 0.05000 | -50.0% | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 0.00000 | -- | Not in effect |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

OSTTBS Maximum Ontario Sales Tax Transition Benefit for single persons

DESCRIPTION

When OSTTBFLG is turned on, this parameter represents the maximum Ontario Sales Tax Transition Benefit will be provided to eligible single individuals to help ensure a smooth

transition to the new harmonized sales tax system. The benefit consists of 3 payments over 2 years. In the SPSM, the first 2 payments in the first year are combined into one payment. Eligible recipients with an adjusted net income less than the turndown threshold of OSTTBTDs will receive this maximum benefit, and a reduced benefit will be issued, using the reduction rate of OSTTBRR, for incomes over this threshold.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 200.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 100.00 | -50.0% | Ontario Budget 2009, Budget Papers, Chapter III |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
NONE=1.0000

OSTTBDF Ontario Sales Tax Transition Benefit Turndown for families

DESCRIPTION

When OSTTBFLG is turned on, this parameter represents the family net income threshold below which the maximum Ontario Sales Tax Transition Benefit will be provided to eligible families. Where adjusted family net income is in excess of this threshold, the maximum benefit of OSTTB is reduced by the reduction rate OSTTBRR.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 160000.00 | -- | Ontario Budget 2009, Budget Papers, Chapter III |
| ba11.mpr: | 160000.00 | 0.0% | Ontario Budget 2009, Budget Papers, Chapter III |

```

ba12.mpr:    0.00          --      Not in effect
ba13.mpr:    0.00          --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
NONE=1.0000

```

OSTTBTDS Ontario Sales Tax Transition Benefit Turndown for single persons

DESCRIPTION

When OSTTBFLG is turned on, this parameter represents the net income threshold below which the maximum Ontario Sales Tax Transition Benefit will be provided to eligible single individuals, aged 18 and over. When the individual's income is in excess of this threshold, the maximum benefit of OSTTBS is reduced by the reduction rate OSTTBRR.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |

```

ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    80000.00  --      Ontario Budget 2009, Budget
Papers, Chapter III
ba11.mpr:    80000.00  0.0%   Ontario Budget 2009, Budget
Papers, Chapter III
ba12.mpr:    0.00      --      Not in effect
ba13.mpr:    0.00      --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
NONE=1.0000

```

OTCNIBA Ontario tax credit net income base amount

DESCRIPTION

This parameter is the base amount of net income a filer can claim when calculating Ontario tax credits, when OSPTCOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 4000.00 | -- | Federal Income Tax T1C (ONT) 1997 |

| | | | |
|-----------|---------|------|--|
| ba98.mpr: | 4000.00 | 0.0% | Federal Income Tax T1C (ONT) 1998 |
| ba99.mpr: | 4000.00 | 0.0% | Federal Income Tax T1C (ONT) - 1999 |
| ba00.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2000 |
| ba01.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2001 |
| ba02.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2002 |
| ba03.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2003 |
| ba04.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2004 |
| ba05.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2005 |
| ba06.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2006 |
| ba07.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2007 |
| ba08.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2008 |
| ba09.mpr: | 4000.00 | 0.0% | Federal Income Tax Form ON479 - 2009 |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OTRBPA Ontario tax reduction basic personal amount

DESCRIPTION

The Ontario tax reduction will be calculated making use of number of dependants and the parameter OTRBPA is used to indicate the dollar value of the basic personal amount of the tax reduction.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 171.00 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 160.50 | -6.1% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 160.00 | -0.3% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 156.00 | -2.5% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 156.00 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 161.00 | 3.2% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 181.00 | 12.4% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 186.00 | 2.8% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 190.00 | 2.2% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 194.00 | 2.1% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 198.00 | 2.1% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 201.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 205.00 | 2.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 206.00 | 0.5% | Federal Income Tax Form ON428 - 2010 |

| | | | |
|-----------|--------|------|---|
| ba11.mpr: | 210.00 | 1.9% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 214.72 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 218.91 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 223.28 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 227.82 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 232.36 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OTRDCA Ontario tax reduction dependant child amount

DESCRIPTION

The Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDCA is used to indicate the dollar value of the amount of the tax reduction allowed for each dependant child.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 334.00 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 328.00 | -1.8% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 325.00 | -0.9% | Federal Income Tax T1C (ONT) TC-1999 |

| | | | |
|-----------|--------|-------|---|
| ba00.mpr: | 317.00 | -2.5% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 317.00 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 328.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 334.00 | 1.8% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 343.00 | 2.7% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 350.00 | 2.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 357.00 | 2.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 365.00 | 2.2% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 370.00 | 1.4% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 379.00 | 2.4% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 382.00 | 0.8% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 389.00 | 1.8% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 397.74 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 405.51 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 413.60 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 422.01 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 430.42 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OTRDDA Ontario tax reduction disabled dependant amount

DESCRIPTION

The Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDDA is used to indicate the dollar value of the amount of the tax reduction allowed for each disabled dependant.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 334.00 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 328.00 | -1.8% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 325.00 | -0.9% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 317.00 | -2.5% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 317.00 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 328.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 334.00 | 1.8% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 343.00 | 2.7% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 350.00 | 2.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 357.00 | 2.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 365.00 | 2.2% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 370.00 | 1.4% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 379.00 | 2.4% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 382.00 | 0.8% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 389.00 | 1.8% | Payroll Deductions Formulas 2011 - T4127 |

| | | | |
|-----------|--------|------|---|
| ba12.mpr: | 397.74 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 405.51 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 413.60 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 422.01 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 430.42 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

OTRF Ontario tax reduction Ontario tax multiplier

DESCRIPTION

This parameter represents the tax multiplier to be used in the calculation of the Ontario tax reduction. The reduction is derived as OTRFP times the personal reduction less OTRF times Ontario Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1.00000 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 1.00000 | 0.0% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2000 |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1.00000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1.00000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

OTRFP Ontario tax reduction personal amount multiplier

DESCRIPTION

The Ontario tax reduction will be calculated making use of the number of dependants. The parameter OTRFP is used to multiply the dollar value of all basic and dependant credits. The resulting value is used to compare to Ontario income tax multiplied by OTRF.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2.00000 | -- | Federal Income Tax T1C (ONT) TC-1997 |
| ba98.mpr: | 2.00000 | 0.0% | Federal Income Tax T1C (ONT) TC-1998 |
| ba99.mpr: | 2.00000 | 0.0% | Federal Income Tax T1C (ONT) TC-1999 |
| ba00.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 2.00000 | 0.0% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 2.00000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 2.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 2.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 2.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 2.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 2.00000 | 0.0% | Copied from ba15.mpr |

OTUITFLG Ont. Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2007 |

| | | | |
|-----------|---|----|---|
| ba08.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1ON E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

OTXDVMAX Maximum taxpayer dividend

DESCRIPTION

The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). People who paid over 0\$ in taxes would get a minimum rebate of OTXDVMIN. The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|----------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Ontario Budget 2000, p. 84 |
| ba01.mpr: | 0.00 | -- | Not in effect |


```

ba02.mpr:    0.00      --      Not in effect
ba03.mpr:    0.00      --      Not in effect
ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from bal1.mpr using
NONE=1.0000
ba13.mpr:    0.00      --      Grown from bal2.mpr using
NONE=1.0000
ba14.mpr:    0.00      --      Grown from bal3.mpr using
NONE=1.0000
ba15.mpr:    0.00      --      Grown from bal4.mpr using
NONE=1.0000
ba16.mpr:    0.00      --      Grown from bal5.mpr using
NONE=1.0000

```

OTXDVMIN Minimum taxpayer dividend for people with non-zero taxes

DESCRIPTION

This represents the minimum amount of the taxpayer dividend for people who paid over 0\$ in taxes. The taxpayer dividend (imotxdv) is equal to taxes paid in the previous year up to a maximum (OTXDVMAX). The benefit is included in refundable tax credits. Since it is based on the previous year's taxes, the taxes are multiplied by OPYTAX in order to estimate the lagged effect.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 25.00 | -- | Ontario Budget 2000, p. 84 |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

OTXFLG Ont. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Ontario taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1ON E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter contains the Ontario Textbook and Technology Grant amount. Starting in 2008, this amount is allocated to all full-time college and university students in Ontario who are in full-time studies for at least 4 months. The value of the grant is saved in imotxtgr and added to provincial other government income (impoth).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 150.00 | -- | Ontario Budget 2008, Budget Papers - Chapter 1 |
| ba09.mpr: | 225.00 | 50.0% | Ontario Budget 2008, Budget Papers - Chapter 1 |
| ba10.mpr: | 300.00 | 33.3% | Ontario Budget 2008, Budget Papers - Chapter 1 |
| ba11.mpr: | 300.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```
ba12.mpr:    300.00      0.0%   Grown from ba11.mpr using
             NONE=1.0000
ba13.mpr:    300.00      0.0%   Grown from ba12.mpr using
             NONE=1.0000
ba14.mpr:    300.00      0.0%   Grown from ba13.mpr using
             NONE=1.0000
ba15.mpr:    300.00      0.0%   Grown from ba14.mpr using
             NONE=1.0000
ba16.mpr:    300.00      0.0%   Grown from ba15.mpr using
             NONE=1.0000
```

OUTAPR Name of database adjustment parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the database adjustment parameters which were used to adjust SPSD variables. SPSM writes out such a file only if the user changed one or more database adjustment parameters from the values in the corresponding input file INPAPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTASC Name of text output file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output report generated by the text output facility. The text output facility must be activated using ASCFLAG for OUTASC to have any effect. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTBASMPR Name of base tax/transfer parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output base tax/transfer parameters. SPSM writes out such a file only if CREATEPARMFILES is turned on or if the user changed one or more variant tax/transfer parameters from the values in the corresponding input file INPBASMPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTCPR Name of control parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output control parameter file. An output control parameter file is always created, and includes any changes the user made to the input control parameter file. In addition, certain "read-only" parameters which are created by SPSM for informational purposes may have changed values. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTLOG Name of log file (out) [string]

DESCRIPTION

The OUTLOG parameter gives the name of the output file that will contain a log of the SPSM run, provided that this facility has been activated using the LOGFLAG parameter. See the description of the LOGFLAG parameter for more information. A default value for OUTLOG will be generated by adding an extension of .log to the SPSM run name, but can be overridden.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTMRSFLAG Variant results file creation flag

DESCRIPTION

If the value of the control parameter OUTMRSFLAG is set to 1, a results file (with name given by OUTVARMRS) will be created containing variant results for variables specified in OUTMRSVARS. Results are always saved at the individual (not family or household) level.

OUTMRSFRAC Variant results file preserves fractional part

DESCRIPTION

This control parameter can be used to preserve the fractional part (if present) of all variables written to the model results (MRS) file. If this flag is off, all output values are converted to integers before being written to the results file. If this flag is turned on, the fractional part of the output variables will be retained, and there will be no differences between base MRS variables and modelled variables for an identical run. This flag may result in a significant increase in the size of the model results file.

OUTMRSVARS Variant results file variables [string]

DESCRIPTION

This control parameter contains a list of tax/transfer calculated variables whose variant values will be recorded in the file named OUTVARMRS if the variant results file facility has been activated by OUTMRSFLAG. Only variant tax/transfer variables (that is, those that begin with "ct" or "im") or user variables can be recorded in a results file.

OUTTBL Name of report file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain all summary reports generated by SPSM output facilities, including the cross tabulation facility and distributional analysis facility. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTVARMPR Name of variant tax/transfer parameter file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant tax/transfer parameters. SPSM writes out such a file only if the user changed one or more variant tax/transfer parameters from the values in the corresponding input file INPVARMPR or if CREATEPARMFILES is turned on. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

Note that this parameter is not displayed in Visual SPSM since its value is controlled by Visual SPSM.

OUTVARMRS Name of variant results file (out) [string]

DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant results. Such a file is generated only if the user activates the variant result file facility using OUTMRSFLAG. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as an Ontario non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (OTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------------------|
| txont | Compute provincial taxes for Ontario |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1000.00 | -- | Federal Income Tax Form ON428 - 2000 |
| ba01.mpr: | 1027.00 | 2.7% | Federal Income Tax Form ON428 - 2001 |
| ba02.mpr: | 1063.00 | 3.5% | Federal Income Tax Form ON428 - 2002 |
| ba03.mpr: | 1081.00 | 1.7% | Federal Income Tax Form ON428 - 2003 |
| ba04.mpr: | 1112.00 | 2.9% | Federal Income Tax Form ON428 - 2004 |
| ba05.mpr: | 1133.00 | 1.9% | Federal Income Tax Form ON428 - 2005 |
| ba06.mpr: | 1158.00 | 2.2% | Federal Income Tax Form ON428 - 2006 |
| ba07.mpr: | 1183.00 | 2.2% | Federal Income Tax Form ON428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 1201.00 | 1.5% | Federal Income Tax Form ON428 - 2008 |
| ba09.mpr: | 1228.00 | 2.2% | Federal Income Tax Form ON428 - 2009 |
| ba10.mpr: | 1237.00 | 0.7% | Federal Income Tax Form ON428 - 2010 |
| ba11.mpr: | 1259.00 | 1.8% | Form TD1ON E (11) |
| ba12.mpr: | 1287.28 | 2.2% | Grown from ba11.mpr using CPION=1.022463 |
| ba13.mpr: | 1312.42 | 2.0% | Grown from ba12.mpr using CPION=1.019528 |
| ba14.mpr: | 1338.61 | 2.0% | Grown from ba13.mpr using CPION=1.019952 |
| ba15.mpr: | 1365.84 | 2.0% | Grown from ba14.mpr using CPION=1.020344 |
| ba16.mpr: | 1393.07 | 2.0% | Grown from ba15.mpr using CPION=1.019939 |

PAMTOPT P.E.I. alternative minimum tax option

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When PAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax triggered by the federal minimum tax (imamtrv) is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTF.

When PAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the PAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTF.

When PAMTOPT is set to 4, then a percentage (PAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using PAMTPCTM.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Not in effect |
| ba98.mpr: | 1 | -- Not in effect |
| ba99.mpr: | 1 | -- Not in effect |
| ba00.mpr: | 1 | -- Not in effect |
| ba01.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 2 | -- Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 2 | -- Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 2 | -- Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 2 | -- Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 2 | -- Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 2 | -- Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 2 | -- Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 2 | -- Copied from ba10.mpr |
| ba12.mpr: | 2 | -- Copied from ba11.mpr |
| ba13.mpr: | 2 | -- Copied from ba12.mpr |
| ba14.mpr: | 2 | -- Copied from ba13.mpr |
| ba15.mpr: | 2 | -- Copied from ba14.mpr |
| ba16.mpr: | 2 | -- Copied from ba15.mpr |

PAMTPCTF P.E.I. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 2, then a percentage (PAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.57500 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 0.57500 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.57500 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.57500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.57500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.57500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.57500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.57500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.57500 | 0.0% | Copied from ba15.mpr |

PAMTPCTM P.E.I. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 4, then a percentage (PAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

PAMTTX P.E.I. amt rate as tax on adjusted income

DESCRIPTION

When Prince Edward Island tax on taxable income is calculated (PTXFLG=1) and PAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the PAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

PAXM P.E.I. Age Amount

DESCRIPTION

This is the maximum value of the Prince Edward Island age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 3619.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 3619.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 3619.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 3619.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 3619.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 3619.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 3691.00 | 2.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 3764.00 | 2.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 3764.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 3764.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 3764.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 3764.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 3764.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 3764.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 3764.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 3764.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PAXRR P.E.I. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (PAXTD) which will be deducted from the provincial non-refundable age tax credit amount (PAXM). The parameter is only used when the Prince Edward Island provincial tax on taxable income is calculated (PTXFLG = 1).

See also impatxc, PAXTD.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.15000 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1PE-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Prince Edward Island provincial tax on taxable income is calculated (PTXFLG = 1).

See also `impatxc`, `PAXRR`

CROSS REFERENCE

| Function | Description |
|--------------------|-------------------------------------|
| <code>txpei</code> | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-------------------------|----------|--------|---|
| <code>ba97.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba98.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba99.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba00.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba01.mpr</code> : | 26941.00 | -- | Federal Income Tax Form PE428 - 2001 |
| <code>ba02.mpr</code> : | 26941.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| <code>ba03.mpr</code> : | 26941.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| <code>ba04.mpr</code> : | 26941.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| <code>ba05.mpr</code> : | 26941.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| <code>ba06.mpr</code> : | 26941.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |

| | | | |
|-----------|----------|------|---|
| ba07.mpr: | 27480.00 | 2.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 28019.00 | 2.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 28019.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 28019.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 28019.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 28019.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 28019.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 28019.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 28019.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 28019.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PBXM P.E.I. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 7412.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 7412.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 7412.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 7412.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 7412.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 7412.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 7560.00 | 2.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 7708.00 | 2.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 7708.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 7708.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 7708.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 7708.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 7708.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 7708.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 7708.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 7708.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PCGTC P.E.I. Caregiver Tax Credit

DESCRIPTION

PCGTC multiplied by PPNTCR is the maximum amount of the Prince Edward Island Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

For more explanation see PCGTCFLG.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 2446.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 2446.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 2446.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 2446.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 2446.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |

```

ba15.mpr:      2446.00      0.0%   Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:      2446.00      0.0%   Grown from ba15.mpr using
              DEFAULT=1.0000

```

PCGTCFLG P.E.I. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Prince Edward Island Caregiver Tax Credit (impcgtc) is activated by the flag PCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

See PCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba01.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1PE E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

PCGTCOPT P.E.I. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (PCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of PCGTCTD, with the resulting amount not to be greater than the maximum value of PCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (PTXFLG = 1) and the provincial caregivers tax credit is activated (PCGTCFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

DESCRIPTION

This is the turn down income of the Prince Edward Island Caregiver Tax Credit (impcgtc). For more explanation see PCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 14399.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |

| | | | |
|-----------|----------|------|---|
| ba08.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 14399.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 14399.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 14399.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 14399.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 14399.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 14399.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 14399.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PCHATL1 P.E.I. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Prince Edward Island Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 200.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

PCHATR1 P.E.I. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.09800 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.09800 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.09800 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.09800 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09800 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09800 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09800 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The proportion of charitable donations above the first level (PCHATL1) that may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.16700 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.16700 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.16700 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.16700 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.16700 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.16700 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.16700 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.16700 | 0.0% | Copied from ba15.mpr |

PCPPCTXC P.E.I. CPP Contribution Tax Credit activation flag

DESCRIPTION

The calculation of the Prince Edward Island CPP/QPP contributions tax credit (impcppte) is activated by this flag.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2001 |

| | | | |
|-----------|---|----|---|
| ba02.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1PE E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

PDTCR P.E.I. dividend tax credit rate

DESCRIPTION

The Prince Edward Island dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.07700 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.06500 | -15.6% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.06500 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.04300 | -33.8% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.03200 | -25.6% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.02100 | -34.4% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.01000 | -52.4% | Federal Income Tax Act 82 (derived) |
| ba12.mpr: | 0.01000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01000 | 0.0% | Copied from ba15.mpr |

PDTCLC P.E.I. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Prince Edward Island dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this

proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.07700 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.07700 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.10500 | 36.4% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.10500 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.10500 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.10500 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.10500 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.10500 | 0.0% | Federal Income Tax Act 82 (derived) |

| | | | |
|-----------|---------|------|--|
| ba12.mpr: | 0.10500 | 0.0% | Federal Income Tax Act 82 (derived) |
| ba13.mpr: | 0.10500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10500 | 0.0% | Copied from ba15.mpr |

PEDXPM P.E.I. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Prince Edward Island education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 200.00 | -- | Federal Income Tax Form PE(S11) - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE(S11) - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE(S11) - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE(S11) - 2004 |

| | | | |
|-----------|--------|--------|---|
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE(S11) - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE(S11) - 2006 |
| ba07.mpr: | 400.00 | 100.0% | Federal Income Tax Form PE(S11) - 2007 |
| ba08.mpr: | 400.00 | 0.0% | Federal Income Tax Form PE(S11) - 2008 |
| ba09.mpr: | 400.00 | 0.0% | Federal Income Tax Form PE(S11) - 2009 |
| ba10.mpr: | 400.00 | 0.0% | Federal Income Tax Form PE(S11) - 2010 |
| ba11.mpr: | 400.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 400.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 400.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 400.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 400.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 400.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

PEDXPMPT P.E.I. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Prince Edward Island education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 60.00 | -- | Federal Income Tax Form PE(S11) - 2001 |
| ba02.mpr: | 60.00 | 0.0% | Federal Income Tax Form PE(S11) - 2002 |
| ba03.mpr: | 60.00 | 0.0% | Federal Income Tax Form PE(S11) - 2003 |
| ba04.mpr: | 60.00 | 0.0% | Federal Income Tax Form PE(S11) - 2004 |
| ba05.mpr: | 60.00 | 0.0% | Federal Income Tax Form PE(S11) - 2005 |
| ba06.mpr: | 60.00 | 0.0% | Federal Income Tax Form PE(S11) - 2006 |
| ba07.mpr: | 120.00 | 100.0% | Federal Income Tax Form PE(S11) - 2007 |
| ba08.mpr: | 120.00 | 0.0% | Federal Income Tax Form PE(S11) - 2008 |
| ba09.mpr: | 120.00 | 0.0% | Federal Income Tax Form PE(S11) - 2009 |
| ba10.mpr: | 120.00 | 0.0% | Federal Income Tax Form PE(S11) - 2010 |
| ba11.mpr: | 120.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 120.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 120.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2007 |

| | | | |
|-----------|---|----|---|
| ba08.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1PE E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

PEMXM P.E.I. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 6294.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 6294.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 6294.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 6294.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 6294.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 6294.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 6294.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PEMXMT P.E.I. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown PEMXMT.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 629.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 629.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 629.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 629.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 629.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |


```

ba15.mpr:      629.00      0.0%   Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:      629.00      0.0%   Grown from ba15.mpr using
              DEFAULT=1.0000

```

PENSPLTINCR Increment by which to split pension income

DESCRIPTION

This parameter controls the level of precision of pension income splitting (see SPLTPNSFLAG). It is implemented by running through the tax system multiple times, each time splitting a varying proportion of pension income. First, the tax system is run without splitting pension income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by PENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if PENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 0%. But if PENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, 10%, and 0%). This makes the model run faster, but the results will be less precise.

Please note that PENSPLTINCR must be greater than 0.0, and values of 0.5 or greater means that the only splits which will be assessed are 0% and 50%.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| cceopt | Multiple calls of tax/transfer calculator |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|----------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.01000 | -- | User defined |
| ba08.mpr: | 0.01000 | 0.0% | User defined |
| ba09.mpr: | 0.01000 | 0.0% | User defined |
| ba10.mpr: | 0.01000 | 0.0% | User defined |
| ba11.mpr: | 0.01000 | 0.0% | User defined |
| ba12.mpr: | 0.01000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01000 | 0.0% | Copied from ba15.mpr |

PINTSLFLG P.E.I. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1PE E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

PLVCMAX Maximum P.E.I. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Prince Edward Island labour sponsored funds tax credit (implvctc). The credit is derived as a proportion PLVCR of the cost of the funds bought (idlbtg) up to a maximum value PLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (PEI) TC-1997 |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This is the rate for the Prince Edward Island labour sponsored funds tax credit (implvctc). The credit is derived as a proportion PLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value PLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (PEI) TC-1997 |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |

ba16.mpr: 0.00000 -- Copied from ba15.mpr

PMAXDX P.E.I. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Prince Edward Island non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoht). The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 4400.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 4400.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 5400.00 | 22.7% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 5400.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 5400.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 5400.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |

| | | | |
|-----------|---------|-------|---|
| ba07.mpr: | 6890.00 | 27.6% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 6890.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 6890.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 6890.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 6890.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 6890.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 6890.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 6890.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 6890.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 6890.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PMAXET P.E.I. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Prince Edward Island Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 5000.00 | -- | Federal Income Tax Form PE(S11) - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form PE(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

Prince Edward Island allowable medical expenses are calculated as actual expenses (idmedgro) less either PMEDANF percent of net income, or PMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by PPNTCR. It is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1678.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1678.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1678.00 | 0.0% | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 1678.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 1678.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 1678.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 1678.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 1678.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PMEDANF P.E.I. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either PMEDANF percent of net income, or PMEDALL, whichever is less. The Prince Edward Island non-refundable medical expense tax credit is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.03000 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

PMEDEXFLGP.E.I. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either PMEDANF percent of net income, or PMEDALL, whichever is less. The P.E.I. non-refundable medical expense tax credit is only calculated when PTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

PMXM P.E.I. married amount

DESCRIPTION

This parameter represents the married tax credit when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 6294.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 6294.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 6420.00 | 2.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 6546.00 | 2.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 6546.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 6546.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 6546.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 6546.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 6546.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 6546.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |

```

ba15.mpr:      6546.00      0.0%   Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:      6546.00      0.0%   Grown from ba15.mpr using
              DEFAULT=1.0000

```

PMXMT P.E.I. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Prince Edward Island tax is calculated as a tax on taxable income. It is only used when PTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown PMXMT.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 629.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |

| | | | |
|-----------|--------|------|---|
| ba06.mpr: | 629.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 642.00 | 2.1% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 655.00 | 2.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 655.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 655.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 655.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 655.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 655.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 655.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 655.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 655.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

PNCBSFT P.E.I. social assistance NCBS flow-through amount per child

DESCRIPTION

Prince Edward Island claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Prince Edward Island under the Healthy Child allowance. This parameter represents the NCBS annual flow through amount per child. The clawback and flow through amounts will be adjusted based on the number of months of social assistance (idsamths).

The clawback of social assistance in Prince Edward Island will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector P.E.I. flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 168.00 | -- | HRDC Income Support Policy Group |
| ba01.mpr: | 456.00 | 171.4% | HRDC Income Support Policy Group |
| ba02.mpr: | 492.00 | 7.9% | HRDC Income Support Policy Group |
| ba03.mpr: | 660.00 | 34.1% | HRDC Income Support Policy Group |
| ba04.mpr: | 708.00 | 7.3% | HRDC Income Support Policy Group |
| ba05.mpr: | 912.00 | 28.8% | PEI Social Assistance Act, Policy 5-11 |
| ba06.mpr: | 1140.00 | 25.0% | HRDC Income Support Policy Group |
| ba07.mpr: | 1188.00 | 4.2% | HRDC Income Support Policy Group |
| ba08.mpr: | 1225.00 | 3.1% | NCB Progress Report |
| ba09.mpr: | 1276.00 | 4.2% | NCB Progress Report |
| ba10.mpr: | 1288.00 | 0.9% | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | P.E.I. Budget 2011 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
NONE=1.0000

PNCBSFTP P.E.I. SA NCBS flow-through amount per child for 1st half of year

DESCRIPTION

Prince Edward Island claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Prince Edward Island under the Healthy Child allowance. This parameter represents the NCBS annual flow through amount per child. The clawback and flow through amounts will be adjusted based on the number of months of social assistance (idsamths).

The clawback of social assistance in Prince Edward Island will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector P.E.I. flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|--------|--|
| ba01.mpr: | 168.00 | -- | HRDC Income Support Policy Group |
| ba02.mpr: | 456.00 | 171.4% | HRDC Income Support Policy Group |
| ba03.mpr: | 492.00 | 7.9% | HRDC Income Support Policy Group |
| ba04.mpr: | 660.00 | 34.1% | HRDC Income Support Policy Group |
| ba05.mpr: | 708.00 | 7.3% | HRDC Income Support Policy Group |
| ba06.mpr: | 912.00 | 28.8% | PEI Social Assistance Act, Policy 5-11 |
| ba07.mpr: | 1140.00 | 25.0% | HRDC Income Support Policy Group |
| ba08.mpr: | 1188.00 | 4.2% | HRDC Income Support Policy Group |
| ba09.mpr: | 1225.00 | 3.1% | NCB Progress Report |
| ba10.mpr: | 1276.00 | 4.2% | NCB Progress Report |
| ba11.mpr: | 1288.00 | 0.9% | NCB Progress Report |
| ba12.mpr: | 0.00 | -- | P.E.I. Budget 2011 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

PODISTC P.E.I. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Prince Edward Island non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 2446.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 2446.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 2446.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 2446.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2446.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2446.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |

```

ba15.mpr:    2446.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    2446.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

PPNTRC P.E.I. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Prince Edward Island. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.09800 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.09800 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.09800 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.09800 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.09800 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09800 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09800 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09800 | 0.0% | Copied from ba15.mpr |

PPTC P.E.I. political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Prince Edward Island Contribution Tax Credit. The first column represents the dollar amount of total Prince Edward Island political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Prince Edward Island Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 3 | [Rows] Federal Income Tax T1C (PEI) 1997 |
| | 0 | 0.750 |
| | 100 | (75) 0.500 |
| | 550 | (300) 0.333 |
| ba98.mpr: | | [Same] Federal Income Tax T1C (PEI) 1998 |
| ba99.mpr: | | [Same] Federal Income Tax T1C (PEI) 1999 |
| ba00.mpr: | | [Same] Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | | [Same] Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | | [Same] Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | | [Same] Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | | [Same] Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | | [Same] Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | | [Same] Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | | [Same] Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | | [Same] Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | | [Same] Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | | [Same] Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | | [Same] Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] Grown from ba13.mpr using NONE=1.0000 |

ba15.mpr: [Same] Grown from ba14.mpr using
NONE=1.0000
ba16.mpr: [Same] Grown from ba15.mpr using
NONE=1.0000

PPTCBEN Maximum P.E.I. political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Prince Edward Island Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (PEI) 1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (PEI) 1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (PEI) 1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

PPTF P.E.I. provincial tax fraction

DESCRIPTION

Prince Edward Island Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.59500 | -- | Federal Income Tax T1C (PEI) 1997 |
| ba98.mpr: | 0.59500 | 0.0% | Federal Income Tax T1C (PEI) 1998 |
| ba99.mpr: | 0.58500 | -1.7% | Federal Income Tax T1C (PEI) 1999 |
| ba00.mpr: | 0.57500 | -1.7% | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect - Budget 00 |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

PPTX P.E.I. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Prince Edward Island tax curve used when calculating the tax on taxable income (PTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Source |
|-----------|-------------|--|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0 | 0.0000 | 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | 3 | [Rows] Federal Income Tax Form PE428 - 2001 |
| 0 | 0.0000 | 0.098000 |
| 30754 | (3013.8920) | 0.138000 |
| 61509 | (7258.0820) | 0.167000 |
| ba02.mpr: | | [Same] Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | | [Same] Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | | [Same] Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | | [Same] Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | | [Same] Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 3 | [Rows] Federal Income Tax Form PE428 - 2007 |
| 0 | 0.0000 | 0.098000 |
| 31369 | (3074.1620) | 0.138000 |
| 62739 | (7403.2220) | 0.167000 |
| ba08.mpr: | 3 | [Rows] Federal Income Tax Form PE428 - 2008 |
| 0 | 0.0000 | 0.098000 |
| 31984 | (3134.4320) | 0.138000 |

```

        63969 (7548.3620)    0.167000
ba09.mpr:    [Same]    Federal Income Tax Form
              PE428 - 2009
ba10.mpr:    [Same]    Federal Income Tax Form
              PE428 - 2010
ba11.mpr:    [Same]    Payroll Deductions Formulas
              2011 - T4127
ba12.mpr:    [Same]    Grown from ba11.mpr using
              DEFAULT=1.0000
ba13.mpr:    [Same]    Grown from ba12.mpr using
              DEFAULT=1.0000
ba14.mpr:    [Same]    Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    [Same]    Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    [Same]    Grown from ba15.mpr using
              DEFAULT=1.0000

```

PRDFFLAG Parameter difference report activation flag

DESCRIPTION

When this control parameter is set to 1, a report is written to the file given by OUTTBL. This report shows tax/transfer parameter differences between base and variant. A more sophisticated parameter difference report can be obtained by using the comparm utility, which is documented in the *Tools User's Guide*.

PROVMAP Provincial remapping [prov]

DESCRIPTION

Provincial remapping facility to enable the reassignment of province codes. This parameter contains a vector of the province codes, starting in the east with Newfoundland set to 0 and ending in British Columbia, which is coded as 9. The default values for this parameter are as follows:

```

PROVMAP  10          # Provincial remapping
0          (Newfoundland)
1          (Prince Edward Island)

```

- 2 (Nova Scotia)
- 3 (New Brunswick)
- 4 (Quebec)
- 5 (Ontario)
- 6 (Manitoba)
- 7 (Saskatchewan)
- 8 (Alberta)
- 9 (British Columbia)

This could be used to assign to one or more provinces another province's tax transfer system. For example, to assign Ontario's tax transfer system to every province, the vector would be changed to the following:

PROVMAP 10 # Provincial remapping

- 5
- 5
- 5
- 5
- 5
- 5
- 5
- 5
- 5
- 5

DESCRIPTION

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 5200.00 | -- | Federal Income Tax T1C (PEI) 1997 |
| ba98.mpr: | 5200.00 | 0.0% | Federal Income Tax T1C (PEI) 1998 |
| ba99.mpr: | 5200.00 | 0.0% | Federal Income Tax T1C (PEI) 1999 |
| ba00.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 5200.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |

| | | | |
|-----------|----------|-------|---|
| ba07.mpr: | 8850.00 | 70.2% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 12500.00 | 41.2% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 12500.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 12500.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 12500.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 12500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 12500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 12500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 12500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 12500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

PSF P.E.I. provincial surtax rate

DESCRIPTION

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.10000 | -- | Federal Income Tax T1C (PEI) 1997 |
| ba98.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (PEI) 1998 |
| ba99.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (PEI) 1999 |
| ba00.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.10000 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.10000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

PTF Low income cut-off Before Tax [size, urban]

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "before-tax income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada Low Income Cut-offs in SPSM.

See also PTFAT for the after-tax LICOs. Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

PTFAT Low income cut-off After Tax [size, urban]

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "After-tax income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada's after-tax Low Income Cut-offs in SPSM. The default values in parameter files are Statistics Canada's after-tax low-income cut-offs.

The after tax family income for poverty analysis purposes in SPSM is consumable income. Should a user wish to apply only disposable income they should disable the commodity tax facility by setting CTFLAG to 0.

See also PTF for the before-tax LICOs. Further details on low-income analysis with the SPSM can be found in the SPSD/M *User's Guide* in the miscellaneous facilities section.

PTRBAS Base PEI low income tax reduction

DESCRIPTION

This is the base amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 250.00 | -- | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 250.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 250.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

```

ba13.mpr:    250.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    250.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    250.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    250.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

PTRKID PEI low income tax reduction for dependent child

DESCRIPTION

This is the amount for dependent children for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form PE428 - 2000 |

| | | | |
|-----------|--------|------|--|
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

PTRRR PEI low income tax reduction Reduction Rate

DESCRIPTION

This is the reduction rate for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.05000 | -- | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 0.05000 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 0.05000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This is the married or equivalent-to-married amount for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 250.00 | -- | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 250.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 250.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 250.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 250.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 250.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 250.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 250.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

PTRTD PEI low income tax reduction Turndown

DESCRIPTION

This is the turndown for the Prince Edward Island Low income tax reduction.

Announced in the 2000 budget, the maximum Low Income Tax Reduction is equal to the sum of a base amount (PTRBAS), an amount for a spouse or equivalent-to-spouse (PTRSP), and an amount for each dependent child (PTRKID). It is then reduced for net income over PTRTD at a rate of PTRRR. The reduction cannot be more than taxes owing. The reduction is calculated at a family level but can be split amongst spouses.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 15000.00 | -- | Federal Income Tax Form PE428 - 2000 |
| ba01.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 15000.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 15000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 15000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 15000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    15000.00    0.0%    Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    15000.00    0.0%    Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    15000.00    0.0%    Grown from ba15.mpr using
              NONE=1.0000

```

PTUITFLG P.E.I. Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2003 |

| | | | |
|-----------|---|----|---|
| ba04.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1PE E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

PTXFLG P.E.I. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Prince Edward Island taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1PE E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

PURB Base year unemployment rate [prov]

DESCRIPTION

This parameter is the base year unemployment rate by province.

PURC Current year unemployment rate [prov]

DESCRIPTION

This parameter is the current year unemployment rate by province.

PURR Ratio current:base unemployment rate [prov]

DESCRIPTION

The parameter is the ratio of PURC over PURB.

PVRAT Family poverty ratio fractions for table 4 [array]

DESCRIPTION

This control parameter is a vector which defines the ranges of family-specific income threshold ratios to be used when producing the hard-wired tables 4 or 4A. Please see the [*User's Guide*](#) for more information on the hard-wired tables.

PYCTCAPM P.E.I. Young Child Tax Credit Amount per Month

DESCRIPTION

This parameter represents the amount per month to be allocated per child under 6 years of age for the P.E.I. young child tax credit. The spouse with the lower net income (imicnet) may claim this non-refundable tax credit for each child under 6. This amount per month is multiplied by the number of months in the year, the phase in rate for the tax credit (PYCTCPI), the number of eligible children and the provincial non-refundable tax credit rate (PPNTPCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 100.00 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 100.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 100.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 100.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 100.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 100.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter represents the phase in rate for the P.E.I. young child tax credit. The tax credit is in effect for children under the age of 6 as of July 2006. The credit is calculated as the amount per month is (PYCTCAPM) multiplied by the number of months in the year, this phase in rate, the number of eligible children and the provincial non-refundable tax credit rate (PPNTR). The value of the non-transferable credit is saved in `impctxc` and is included in `imptaxcr`.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.50000 | -- | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1.00000 | 100.0% | Federal Income Tax Form PE428 - 2007 |
| ba08.mpr: | 1.00000 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1.00000 | 0.0% | Federal Income Tax Form PE428 - 2009 |

| | | | |
|-----------|---------|------|---|
| ba10.mpr: | 1.00000 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

PYINC Deflator to calculate previous year income

DESCRIPTION

CPI deflator applied to income to obtain an estimate of the previous year's income for needs tested programs. It is defined as the CPI for the previous year divided by the CPI for the current year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| gist | Compute Provincial GIS top-ups for elderly |
| txalta | Compute provincial taxes for Alberta |
| txbc | Compute provincial taxes for British Columbia |
| txctc | Compute child tax credit |
| txfstc | Compute federal sales tax credit |
| txman | Compute provincial taxes for Manitoba |
| txnb | Compute provincial taxes for New Brunswick |
| txnfl | Compute provincial taxes for Newfoundland |
| txns | Compute provincial taxes for Nova Scotia |
| txont | Compute provincial taxes for Ontario |
| txqcalc | Calculate income tax (Quebec) |
| txsask | Compute provincial taxes for Saskatchewan |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-------------------|
| ba97.mpr: | 0.98341 | -- | Given as CPIR=... |
| ba98.mpr: | 0.99014 | 0.7% | Given as CPIR=... |
| ba99.mpr: | 0.98278 | -0.7% | Given as CPIR=... |
| ba00.mpr: | 0.97379 | -0.9% | Given as CPIR=... |
| ba01.mpr: | 0.97546 | 0.2% | Given as CPIR=... |
| ba02.mpr: | 0.97800 | 0.3% | Given as CPIR=... |
| ba03.mpr: | 0.97276 | -0.5% | Given as CPIR=... |
| ba04.mpr: | 0.98185 | 0.9% | Given as CPIR=... |
| ba05.mpr: | 0.97850 | -0.3% | Given as CPIR=... |
| ba06.mpr: | 0.98075 | 0.2% | Given as CPIR=... |
| ba07.mpr: | 0.97847 | -0.2% | Given as CPIR=... |
| ba08.mpr: | 0.97721 | -0.1% | Given as CPIR=... |
| ba09.mpr: | 0.99738 | 2.1% | Given as CPIR=... |
| ba10.mpr: | 0.98197 | -1.5% | Given as CPIR=... |
| ba11.mpr: | 0.96922 | -1.3% | Given as CPIR=... |
| ba12.mpr: | 0.97803 | 0.9% | Given as CPIR=... |
| ba13.mpr: | 0.98085 | 0.3% | Given as CPIR=... |
| ba14.mpr: | 0.98044 | 0.0% | Given as CPIR=... |
| ba15.mpr: | 0.98006 | 0.0% | Given as CPIR=... |
| ba16.mpr: | 0.98045 | 0.0% | Given as CPIR=... |

PYINCP Deflator to calculate income from 2 years prior

DESCRIPTION

CPI deflator applied to income to obtain an estimate of income from two years ago. It is used when calculating needs tested programs on a calendar year basis. It is defined as one over the rate of increase in the CPI between the two years.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gist | Compute Provincial GIS top-ups for elderly |
| txalta | Compute provincial taxes for Alberta |
| txbc | Compute provincial taxes for British Columbia |
| txctc | Compute child tax credit |
| txfstc | Compute federal sales tax credit |
| txman | Compute provincial taxes for Manitoba |
| txnb | Compute provincial taxes for New Brunswick |
| txnfd | Compute provincial taxes for Newfoundland |
| txns | Compute provincial taxes for Nova Scotia |
| txont | Compute provincial taxes for Ontario |
| txqcalc | Calculate income tax (Quebec) |
| txsask | Compute provincial taxes for Saskatchewan |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------|
| ba97.mpr: | 0.96903 | -- | Given as CPIRR=... |
| ba98.mpr: | 0.97371 | 0.5% | Given as CPIRR=... |
| ba99.mpr: | 0.97309 | -0.1% | Given as CPIRR=... |
| ba00.mpr: | 0.95702 | -1.7% | Given as CPIRR=... |
| ba01.mpr: | 0.94990 | -0.7% | Given as CPIRR=... |
| ba02.mpr: | 0.95400 | 0.4% | Given as CPIRR=... |
| ba03.mpr: | 0.95136 | -0.3% | Given as CPIRR=... |
| ba04.mpr: | 0.95511 | 0.4% | Given as CPIRR=... |
| ba05.mpr: | 0.96075 | 0.6% | Given as CPIRR=... |
| ba06.mpr: | 0.95967 | -0.1% | Given as CPIRR=... |
| ba07.mpr: | 0.95964 | 0.0% | Given as CPIRR=... |
| ba08.mpr: | 0.95618 | -0.4% | Given as CPIRR=... |
| ba09.mpr: | 0.97465 | 1.9% | Given as CPIRR=... |
| ba10.mpr: | 0.97940 | 0.5% | Given as CPIRR=... |
| ba11.mpr: | 0.95175 | -2.8% | Given as CPIRR=... |
| ba12.mpr: | 0.94793 | -0.4% | Given as CPIRR=... |
| ba13.mpr: | 0.95930 | 1.2% | Given as CPIRR=... |
| ba14.mpr: | 0.96166 | 0.2% | Given as CPIRR=... |
| ba15.mpr: | 0.96089 | -0.1% | Given as CPIRR=... |
| ba16.mpr: | 0.96090 | 0.0% | Given as CPIRR=... |

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Prince Edward Island non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (PTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------------|
| txpei | Compute provincial taxes for P.E.I. |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1000.00 | -- | Federal Income Tax Form PE428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2007 |

| | | | |
|-----------|---------|------|--|
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form PE428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Form TD1PE E (11) |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QALEXP Quebec proportion of other allowable employment expenses to use

DESCRIPTION

The standard algorithm allows the imputed value for Other Allowable Employment Expenses (idalexp) to be reduced or grown using this factor for the purposes of calculating net income for Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 1.00000 | -- | Quebec Income Tax 1997 - Line 210 |

| | | | |
|-----------|---------|------|--------------------------------------|
| ba98.mpr: | 1.00000 | 0.0% | Quebec Income Tax 1998 - Line 210 |
| ba99.mpr: | 1.00000 | 0.0% | Quebec Income Tax 1999 - Line 103 |
| ba00.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2000 - Line 103 |
| ba01.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2001 - Line 103 |
| ba02.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2002 - Line 103 |
| ba03.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2003 - Line 207 |
| ba04.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2004 - Line 207 |
| ba05.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2005 - Line 207 |
| ba06.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2006 - Line 207 |
| ba07.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2007 - Line 207 |
| ba08.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2008 - Line 207 |
| ba09.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2009 - Line 207 |
| ba10.mpr: | 1.00000 | 0.0% | Quebec Income Tax 2010 - Line 207 |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

QAMTCAPR Quebec Alternative Minimum Tax Capital inclusion rate

DESCRIPTION

This parameter represents the proportion of taxable capital gains (imqcapgt) to include in the adjusted taxable income as well as the proportion of business losses (idiloss) and net capital losses (idcross) to exclude from the adjusted taxable income for Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.33333 | -- | Quebec Income Tax 1997 - Form TP-776.42 |
| ba98.mpr: | 0.33333 | 0.0% | Quebec Income Tax 1998 - Form TP-776.42 |
| ba99.mpr: | 0.33333 | 0.0% | Quebec Income Tax 1999 - Form TP-776.42 |
| ba00.mpr: | 0.33333 | 0.0% | Quebec Income Tax 2000 - Form TP-776.42 |
| ba01.mpr: | 0.40000 | 20.0% | Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2003 - Form TP-776.42 |
| ba04.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2004 - Form TP-776.42 |
| ba05.mpr: | 0.50000 | 25.0% | Quebec Income Tax 2005 - Form TP-776.42 |
| ba06.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2006 - Form TP-776.42 |
| ba07.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

QAMTDIV Quebec Alternative Minimum Tax Taxable Dividend Limit

DESCRIPTION

This parameter is used in the test to determine if the Quebec Alternative Minimum Tax should be calculated. Individuals with dividends (imqidivt) in excess of this amount (when QAMTDIVFLG is set to 1) will be subjected to the Alternative Minimum Tax calculation to determine if they will have to pay any additional amounts.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 31250.00 | -- | Quebec Income Tax 1997 - Form TP-776.42 |
| ba98.mpr: | 31250.00 | 0.0% | Quebec Income Tax 1998 - Form TP-776.42 |
| ba99.mpr: | 31250.00 | 0.0% | Quebec Income Tax 1999 - Form TP-776.42 |
| ba00.mpr: | 31250.00 | 0.0% | Quebec Income Tax 2000 - Form TP-776.42 |
| ba01.mpr: | 31250.00 | 0.0% | Quebec Income Tax 2001 - Line 428 |
| ba02.mpr: | 31250.00 | 0.0% | Quebec Income Tax 2002 - Line 428 |

| | | | |
|-----------|----------|-------|--|
| ba03.mpr: | 31250.00 | 0.0% | Quebec Income Tax 2003 - Line 428 |
| ba04.mpr: | 50000.00 | 60.0% | Quebec Income Tax 2004 - Line 441 |
| ba05.mpr: | 50000.00 | 0.0% | Quebec Income Tax 2005 - Line 432 |
| ba06.mpr: | 50000.00 | 0.0% | Quebec Income Tax 2006 - Line 432 |
| ba07.mpr: | 50000.00 | 0.0% | Quebec Income Tax 2007 - Line 432 |
| ba08.mpr: | 50000.00 | 0.0% | Quebec Income Tax 2008 - Line 432 |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

QAMTDIVFLG Quebec Alternative Minimum Tax - dividend level triggers AMT flag

DESCRIPTION

This parameter is used in the test to determine if the Quebec Alternative Minimum Tax should be calculated based on the level of dividends. When this flag is activated by setting it to 1, individuals with dividends (imqidvt) in excess of QAMTDIV will be subjected to the Alternative Minimum Tax calculation to determine if they will have to pay any additional amounts.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 1 | -- | Quebec Income Tax 1997 - Line 428 |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Line 428 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 428 |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 428 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 428 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 428 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 428 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 441 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 432 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 432 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 432 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 432 |
| ba09.mpr: | 0 | -- | Quebec Income Tax 2009 - Line 432 |
| ba10.mpr: | 0 | -- | Quebec Income Tax 2010 - Line 432 |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |

```

ba14.mpr:    0          --    Copied from ba13.mpr
ba15.mpr:    0          --    Copied from ba14.mpr
ba16.mpr:    0          --    Copied from ba15.mpr

```

QAMTRITC Quebec Alternative Minimum Tax Retirement Income Credit Deduction

DESCRIPTION

When this parameter is set to 0, the retirement income tax credit (imqritc) will be added back to the adjusted taxable income in the calculation of the Quebec Alternative Minimum Tax.

Beginning in 1998, this parameter is set to 1 allowing the retirement income tax credit to be used as a deduction in the calculation of the adjusted taxable income.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|---|
| ba97.mpr: | 0 | -- Quebec Income Tax 1997 - Form TP-776.42 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Form TP-776.42 |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Form TP-776.42 |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Form TP-776.42 |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Form TP-776.42 |

| | | | |
|-----------|---|----|--|
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Form TP-776.42 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Form TP-776.42-V |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Form TP-776.42-V |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Form TP-776.42-V |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QAMTRPFLG RRSP/RPP included in Quebec Alternative Minimum Tax (1=include)

DESCRIPTION

When this flag is set to 1, RRSP and RPP deductions are included in the calculation of the Quebec Alternate Minimum Tax. Otherwise, they are not.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Form TP-776.42 |
| ba98.mpr: | 0 | -- Quebec Income Tax 1998 - Form TP-776.42 |
| ba99.mpr: | 0 | -- Quebec Income Tax 1999 - Form TP-776.42 |
| ba00.mpr: | 0 | -- Quebec Income Tax 2000 - Form TP-776.42 |
| ba01.mpr: | 0 | -- Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 0 | -- Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 0 | -- Quebec Income Tax 2003 - Form TP-776.42 |
| ba04.mpr: | 0 | -- Quebec Income Tax 2004 - Form TP-776.42-V |
| ba05.mpr: | 0 | -- Quebec Income Tax 2005 - Form TP-776.42-V |
| ba06.mpr: | 0 | -- Quebec Income Tax 2006 - Form TP-776.42-V |
| ba07.mpr: | 0 | -- Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 0 | -- Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 0 | -- Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 0 | -- Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

DESCRIPTION

When this parameter is set to 1, the transfer of spouse tax credits (imqtcts) will be added back to the adjusted taxable income in the calculation of the Quebec Alternative Minimum Tax.

Beginning in 2003, this parameter is set to 0 reflecting the change in legislation so no amount related to the spouse can be used in the calculation of alternative minimum tax. This was announced in 2004 and retroactive to 2003.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Form TP-776.42 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Form TP-776.42 |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Form TP-776.42 |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Form TP-776.42 |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 0 | -- Quebec Bulletin 2004-06 (retroactive to 2003) |

| | | | |
|-----------|---|----|--|
| ba04.mpr: | 0 | -- | Quebec Income Tax 2004 - Form TP-776.42-V |
| ba05.mpr: | 0 | -- | Quebec Income Tax 2005 - Form TP-776.42-V |
| ba06.mpr: | 0 | -- | Quebec Income Tax 2006 - Form TP-776.42-V |
| ba07.mpr: | 0 | -- | Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 0 | -- | Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 0 | -- | Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 0 | -- | Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QAMTTX QAMTX tax rate

DESCRIPTION

This is the tax rate used in the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.20000 | -- | Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42 |
| ba98.mpr: | 0.23000 | 15.0% | Quebec Income Tax 1998 - Work Chart & Line 428 |
| ba99.mpr: | 0.23000 | 0.0% | Quebec Income Tax 1999 - Work Chart & Line 428 |
| ba00.mpr: | 0.22000 | -4.3% | Quebec Income Tax 2000 - Work Chart & Line 428 |
| ba01.mpr: | 0.20750 | -5.7% | Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 0.20000 | -3.6% | Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 0.16000 | -20.0% | Quebec Bulletin 2004-06 (retroactive to 2003) |
| ba04.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2004 - Work Chart & Line 441 |
| ba05.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2005 - Work Chart & Line 432 |
| ba06.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2006 - Work Chart & Line 432 |
| ba07.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 0.16000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.16000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.16000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.16000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.16000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.16000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This is the exemption level in the calculation of the Alternative Minimum Tax in Quebec.

See QAMTXFLG for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 25000.00 | -- | Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42 |
| ba98.mpr: | 25000.00 | 0.0% | Quebec Income Tax 1998 - Work Chart & Line 428 |
| ba99.mpr: | 25000.00 | 0.0% | Quebec Income Tax 1999 - Work Chart & Line 428 |
| ba00.mpr: | 25000.00 | 0.0% | Quebec Income Tax 2000 - Work Chart & Line 428 |
| ba01.mpr: | 25000.00 | 0.0% | Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 25000.00 | 0.0% | Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 40000.00 | 60.0% | Quebec Bulletin 2004-06 (retroactive to 2003) |
| ba04.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2004 - Work Chart & Line 441 |
| ba05.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2005 - Work Chart & Line 432 |

| | | | |
|-----------|----------|------|---|
| ba06.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2006 - Work Chart & Line 432 |
| ba07.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 40000.00 | 0.0% | Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 40000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 40000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 40000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 40000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 40000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 40000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QAMTXFLG Quebec alternative minimum tax, QAMTX, activation flag

DESCRIPTION

The Alternative Minimum Tax in Quebec is activated by QAMTXFLG. Individuals are initially tested to determine if the alternative minimum tax needs to be calculated. Those individuals who have completed the general tax form (imqsfflg = 0) and have met at least one of the following conditions will be subjected to the alternative minimum tax calculation:

- dividends (imqidivt) in excess of QAMTDIV when QAMTDIVFLG is 1, or
- capital gains (idicapg) greater than zero, or
- exploration and development expenses (idexplor), or
- limited partnership losses (idpartlo) beginning in 1995, or
- carrying charges (idcarry) beginning in 1995, or
- stock option deductions (imqstkdd) when QAMTXSTKFLG is set to 0.

The adjusted taxable income is calculated by adding to taxable income (imqitax) the following items:

- contributions to RRSPs (idrrsp) and RPPs (idrpp) when QAMTRPFLG is on,
- exploration and development expenses (idexplor),
- limited partnership losses (idpartlo),
- carrying charges (idcarry),
- the home relocation loan deduction (idemplo),
- stock option deduction (imqstkdd) when QAMTXSTKFLG is set to 0,
- and a proportion of taxable capital gains (imqcapgt * QAMTCAPR).

The adjusted taxable income is reduced by the grossed up amount of taxable dividends (imqdivt - idivid), and a proportion (QAMTCAPR) of business investment losses (idiloss) and net capital losses of previous years (idcloss).

The adjusted taxable income less the exemption is multiplied by the Quebec Alternative Minimum tax rate (QAMTTX). This amount is then reduced by the non-refundable tax credits less the retirement tax credit when QAMTRITC is set to 0 and tax credits transferred from a spouse (imqtcts) when QAMTSTTC is set to 1.

If the calculated value of the Alternative Minimum Tax is higher than the calculated tax using the standard algorithm, the difference is stored in imqamt. A flag, imqamtf, identifies the individuals with the modified income tax.

Beginning in 1997, the taxable income used to calculate the adjusted taxable income is allowed to be negative.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- Quebec Income Tax Return, 1997, work chart 428 and form TP-776.42 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Work Chart & Line 428 |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Work Chart & Line 428 |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Work Chart & Line 428 |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Work Chart & Line 428 |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Form TP-776.42 |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Form TP-776.42-V |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Form TP-776.42-V |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Form TP-776.42-V |
| ba07.mpr: | 1 | -- Quebec Income Tax 2007 - Form TP-776.42-V |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 1 | -- Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

QAMTXSTKFLG
deducted)

QAMTX stock option deduction inclusion (1=stk can be

DESCRIPTION

When QAMTXSTKFLG is set to 1, the stock option deduction (imqstkdd) can be deducted when calculating the Quebec Alternative Minimum Tax.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Work Chart & Line 428 |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Form TP-776.42 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Form TP-776.42 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Form TP-776.42 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Form TP-776.42 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Form TP-776.42-V |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Form TP-776.42-V |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Form TP-776.42-V |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Form TP-776.42-V |

| | | | |
|-----------|---|----|--|
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Form TP-776.42-V |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Form TP-776.42-V |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Form TP-776.42-V |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QAPFFLG Quebec anti-poverty fund activation flag

DESCRIPTION

In 1997, an Anti-Poverty Fund tax is implemented as a tax on the combined value of income tax and the surtax, at a rate QAPFRAT. The resulting value is added to the income tax to be paid and store in imqapf.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--------------------------------------|
| ba97.mpr: | 1 | -- | Quebec Income Tax 1997 - Line 444 |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Line 444 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 444 |
| ba00.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QAPFRAT Quebec anti-poverty fund rate

DESCRIPTION

This is the rate applied to the income tax after taking into account the surtax.

See QAPFFLG for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.00300 | -- | Quebec Income Tax 1997 - Line 444 |

| | | | |
|-----------|---------|------|--------------------------------------|
| ba98.mpr: | 0.00300 | 0.0% | Quebec Income Tax 1998 - Line 444 |
| ba99.mpr: | 0.00300 | 0.0% | Quebec Income Tax 1999 - Line 444 |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QAWPCR Quebec Adapted Work Premium for Disabled Credit Rate [family type]

DESCRIPTION

This parameter represents the credit rates used to calculate the maximum value for the Quebec Adapted Work Premium for Disabilities, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the adapted work premium is phased in by the credit rate QAWPCR[family type] for employment income in excess of QAWPEIPI[family type] until it reaches the maximum value QAWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QAWPTD[family type] by the reduction rate QAWPRR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 4 | [Rows] Not in effect |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | 4 | [Rows] Quebec Income Tax 2008 - Line 456 & Schedule P |
| 0.09000 | -- | |
| 0.09000 | -- | |
| 0.25000 | -- | |
| 0.20000 | -- | |
| ba09.mpr: | | [Same] Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | | [Same] Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | | [Same] Copied from ba10.mpr |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |

ba16.mpr: [Same] Copied from ba15.mpr

QAWPEIPI Quebec Adapted Work Premium for Disabled Employment Income Phase
In [family type]

DESCRIPTION

This parameter represents the vector by family type of the phase in credit rates used in the calculation of the Quebec Adapted Work Premium for Disabilities refundable tax credit. The adapted work premium is based on family type, the order for this vector: person living alone, couple without children, single parent family and couple with children.

The value of the adapted work premium is phased in by the credit rate QAWPCR[family type] for employment income in excess of QAWPEIPI[family type] until it reaches the maximum value QAWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QAWPTD[family type] by the reduction rate QAWPRR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 4 | [Rows] Not in effect |
| | 0.00 | |
| | 0.00 | |
| | 0.00 | |
| | 0.00 | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |

| | | | |
|-----------|---------|--------|---|
| ba02.mpr: | | [Same] | Not in effect |
| ba03.mpr: | | [Same] | Not in effect |
| ba04.mpr: | | [Same] | Not in effect |
| ba05.mpr: | | [Same] | Not in effect |
| ba06.mpr: | | [Same] | Not in effect |
| ba07.mpr: | | [Same] | Not in effect |
| ba08.mpr: | 4 | [Rows] | Quebec Income Tax 2008 - Line 456 & Schedule P |
| | 1200.00 | -- | |
| | 1200.00 | -- | |
| | 1200.00 | -- | |
| | 1200.00 | -- | |
| ba09.mpr: | | [Same] | Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | | [Same] | Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

QAWPFLAG Quebec Adapted Work Premium for Disabled refundable tax credit flag

DESCRIPTION

This flag activates the Quebec Adapted Work Premium for persons with disabilities when set to 1. The Adapted Work Premium, announced in the 2008 Quebec Budget, is designed to recognize that persons with disabilities must overcome significant obstacles when they enter the labour market. Beginning in 2008, families with at least one member eligible for the non-refundable tax credit for severe or prolonged impairment, will receive the adapted work premium, instead of the original work premium, in the form of a non-taxable refundable tax credit.

The parameters associated with the Adapted Work Premium (QAWPCR, QAWPEIPI, QAWPMAX and QAWPTD) are based on family types. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the adapted work premium is phased in by the credit rate QAWPCR[family type] for employment income in excess of QAWPEIPI[family type] until it reaches the maximum value QAWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QAWPTD[family type] by the reduction rate QAWPRR.

The calculated amount of the Adapted Work Premium is held in imqawrkpr, which is added to the amount of refundable tax credits, imptc. In the event that both spouses have employment income, the spouse with the higher net income is assigned the credit.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 456 & Schedule P |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |

```

ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QAWPMAX Quebec Adapted Work Premium for Disabled Maximum [family type]

DESCRIPTION

This parameter represents the maximum value for the Quebec Adapted Work Premium for Disabilities, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the adapted work premium is phased in by the credit rate QAWPCR[family type] for employment income in excess of QAWPEIPI[family type] until it reaches the maximum value QAWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QAWPTD[family type] by the reduction rate QAWPRR.

This is a derived parameter which is created in mpc. QAWPMAX[family type] is derived as (QAWPTD[family type] – QAWPEIPI[family type]) * QAWPCR[family type].

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

QAWPRR Quebec Adapted Work Premium for Disabled Reduction Rate

DESCRIPTION

This parameter represents the reduction rate used to calculate the Quebec Adapted Work Premium for Disabilities when family income exceeds the income thresholds which are based on family type (QAWPTD). This reduction rate is used for all family types.

The value of the adapted work premium is phased in by the credit rate QAWPCR[family type] for employment income in excess of QAWPEIPI[family type] until it reaches the maximum value QAWPMAX[family type]. The amount of the work premium may then be

reduced based on family income in excess of the income turndown QAWPTD[family type] by the reduction rate QAWPRR.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.10000 | -- | Quebec Income Tax 2008 - Line 456 & Schedule P |
| ba09.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | 0.10000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the income turndown amounts for the Quebec Adapted Work Premium for Disabilities, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QAWPCR[family type] for employment income in excess of QAWPEIPI[family type] until it reaches the maximum value QAWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QAWPTD[family type] by the reduction rate QAWPRR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------|
| ba97.mpr: | 4 | [Rows] |
| | 0.00 | Not in effect |
| | 0.00 | |
| | 0.00 | |
| | 0.00 | |
| ba98.mpr: | | [Same] |
| ba99.mpr: | | [Same] |
| ba00.mpr: | | [Same] |
| ba01.mpr: | | [Same] |
| ba02.mpr: | | [Same] |
| ba03.mpr: | | [Same] |

| | | | |
|-----------|----------|--------|---|
| ba04.mpr: | | [Same] | Not in effect |
| ba05.mpr: | | [Same] | Not in effect |
| ba06.mpr: | | [Same] | Not in effect |
| ba07.mpr: | | [Same] | Not in effect |
| ba08.mpr: | 4 | [Rows] | Quebec Income Tax 2008 - Line 456 & Schedule P |
| | 12346.00 | -- | |
| | 17606.00 | -- | |
| | 12346.00 | -- | |
| | 17606.00 | -- | |
| ba09.mpr: | 4 | [Rows] | Quebec Income Tax 2009 - Line 456 & Schedule P |
| | 12538.00 | 1.6% | |
| | 18006.00 | 2.3% | |
| | 12538.00 | 1.6% | |
| | 18006.00 | 2.3% | |
| ba10.mpr: | 4 | [Rows] | Quebec Income Tax 2010 - Line 456 & Schedule P |
| | 12588.00 | 0.4% | |
| | 18086.00 | 0.4% | |
| | 12588.00 | 0.4% | |
| | 18086.00 | 0.4% | |
| ba11.mpr: | 4 | [Rows] | Grown from ba10.mpr using CPIQU=1.032230 |
| | 12993.71 | 3.2% | |
| | 18668.91 | 3.2% | |
| | 12993.71 | 3.2% | |
| | 18668.91 | 3.2% | |
| ba12.mpr: | 4 | [Rows] | Grown from ba11.mpr using CPIQU=1.021941 |
| | 13278.80 | 2.2% | |
| | 19078.52 | 2.2% | |
| | 13278.80 | 2.2% | |
| | 19078.52 | 2.2% | |
| ba13.mpr: | 4 | [Rows] | Grown from ba12.mpr using CPIQU=1.019818 |
| | 13541.96 | 2.0% | |
| | 19456.62 | 2.0% | |
| | 13541.96 | 2.0% | |
| | 19456.62 | 2.0% | |
| ba14.mpr: | 4 | [Rows] | Grown from ba13.mpr using CPIQU=1.020243 |
| | 13816.09 | 2.0% | |
| | 19850.48 | 2.0% | |
| | 13816.09 | 2.0% | |
| | 19850.48 | 2.0% | |

| | | | |
|-----------|---|------|--|
| ba15.mpr: | 4 | | [Rows] Grown from ba14.mpr using CPIQU=1.019841 |
| 14090.22 | | 2.0% | |
| 20244.33 | | 2.0% | |
| 14090.22 | | 2.0% | |
| 20244.33 | | 2.0% | |
| ba16.mpr: | 4 | | [Rows] Grown from ba15.mpr using CPIQU=1.020233 |
| 14375.31 | | 2.0% | |
| 20653.93 | | 2.0% | |
| 14375.31 | | 2.0% | |
| 20653.93 | | 2.0% | |

QAXM Quebec age exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers age 65 and over receive the value of QAXM as the Basic Age Exemption.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2200.00 | -- | Quebec Income Tax 1997 - Line 361 |
| ba98.mpr: | 2200.00 | 0.0% | Quebec Income Tax 1998 - Line 361 & Schedule B |
| ba99.mpr: | 2200.00 | 0.0% | Quebec Income Tax 1999 - Line 361 & Schedule B |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2000 - Line 361 & Schedule B |
| ba01.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2001 - Line 361 & Schedule B |
| ba02.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2002 - Line 361 & Schedule B |
| ba03.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2003 - Line 361 & Schedule B |
| ba04.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2004 - Line 361 & Schedule B |
| ba05.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2005 - Line 361 & Schedule B |
| ba06.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2006 - Line 361 & Schedule B |
| ba07.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2007 - Line 361 & Schedule B |
| ba08.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2008 - Line 361 & Schedule B |
| ba09.mpr: | 2250.00 | 2.3% | Quebec Income Tax 2009 - Line 361 & Schedule B |
| ba10.mpr: | 2260.00 | 0.4% | Quebec Income Tax 2010 - Line 361 & Schedule B |
| ba11.mpr: | 2290.00 | 1.3% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 2340.24 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 2386.62 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 2434.93 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 2483.24 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 2533.48 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QAXPI Quebec age exemption reduction phase in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the age tax credit. It is used in 1996 to simulate the phase-in of the income testing of the age credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” This reduction for higher

income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXM, QAXRR, and QAXTD.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1.00 | -- Quebec Income Tax Return, Calculation Grid |
| ba98.mpr: | 0.00 | -- No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba06.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- Copied from ba15.mpr |

DESCRIPTION

This parameter is the proportion of net income above a given threshold (QAXTD) which will be deducted from the non-refundable age tax credit amount (QAXM).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” Individual seniors with incomes above the threshold of \$26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXTD, QAXPI.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.15 | -- | Quebec Income Tax Return, Calculation Grid |
| ba98.mpr: | 0.00 | -- | No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |

| | | | |
|-----------|------|----|-----------------------------|
| ba06.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

QAXTD Quebec age exemption income turn down

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Provincial Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” Individual seniors with incomes above the threshold of \$26,000 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QAXRR, QAXPI

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|----------|--|
| ba97.mpr: | 26000.00 | -- Quebec Income Tax Return, Calculation Grid |
| ba98.mpr: | 0.00 | -- No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba06.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using DEFAULT=1.0000 |

QBX Quebec basic personal exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers receive the value of QBXM as the basic personal exemption.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--------------------------------------|
| ba97.mpr: | 5900.00 | -- | Quebec Income Tax 1997 - Line 360 |
| ba98.mpr: | 5900.00 | 0.0% | Quebec Income Tax 1998 - Line 360 |
| ba99.mpr: | 5900.00 | 0.0% | Quebec Income Tax 1999 - Line 360 |
| ba00.mpr: | 5900.00 | 0.0% | Quebec Income Tax 2000 - Line 360 |
| ba01.mpr: | 5900.00 | 0.0% | Quebec Income Tax 2001 - Line 360 |
| ba02.mpr: | 6060.00 | 2.7% | Quebec Income Tax 2002 - Line 360 |
| ba03.mpr: | 6150.00 | 1.5% | Quebec Income Tax 2003 - Line 360 |
| ba04.mpr: | 6275.00 | 2.0% | Quebec Income Tax 2004 - Line 360 |
| ba05.mpr: | 6365.00 | 1.4% | Quebec Income Tax 2005 - Line 350 |
| ba06.mpr: | 6520.00 | 2.4% | Quebec Income Tax 2006 - Line 350 |
| ba07.mpr: | 6650.00 | 2.0% | Quebec Income Tax 2007 - Line 350 |
| ba08.mpr: | 10215.00 | 53.6% | Quebec Income Tax 2008 - Line 350 |
| ba09.mpr: | 10455.00 | 2.3% | Quebec Income Tax 2009 - Line 350 |
| ba10.mpr: | 10505.00 | 0.5% | Quebec Income Tax 2010 - Line 350 |
| ba11.mpr: | 10640.00 | 1.3% | Form TP-1015.3-V 2011-01 |

| | | | |
|-----------|----------|------|---|
| ba12.mpr: | 10873.45 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 11088.94 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 11313.41 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 11537.88 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 11771.33 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QCAFLAG Quebec Child Assistance refundable tax credit flag

DESCRIPTION

This flag activates the Quebec Child Assistance Program. The Child Assistance Program, announced in the 2004 Quebec Budget, is designed to replace and enhance the Quebec family allowance, the non-refundable tax credit for children and the tax reduction for families. Beginning in 2005, families will receive a child assistance payment in the form of a non-taxable refundable tax credit. It is a universal program for tax filers.

When this flag is set to 1, a couple with children can receive a maximum amount QCAMAX depending on the number of kids in the family. In the case of a single parent family, QCASPMAX will be added to the amount granted to a couple. The Child Assistance amount will be reduced on the basis of family income. For couples with children, benefits start to be reduced at family income of QCATDC by the reduction rate QCARR. For single parent families, benefits are reduced by QCARR when family income exceeds QCATDS. The minimum amount families can receive (QCAMIN) is based on the number of children. The minimum amount which single parents can add to the minimum amounts per child is QCASPMIN.

When this program is activated, the family tax reduction is turned off (QFTRFLAG set to 0), the Quebec Family Allowance Tax Credit is turned off (QFATCOPT set to 3) and the Quebec dependent child tax credits are set to 0 (QYCXM1 and QYCXM2). The dependent children tax credits will be enhanced as a result of the universal Child Assistance. See QPSXM, QDTCNCA1 and QDTCNCA2 for more information.

The calculated amount of the Child Assistance payment is held in imqca, which is added to provincial family programs (impfp).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 1 | -- | Quebec Régie des Rentes |
| ba06.mpr: | 1 | -- | Quebec Ministry of Finance |
| ba07.mpr: | 1 | -- | Quebec Régie des Rentes |
| ba08.mpr: | 1 | -- | Quebec Régie des Rentes |
| ba09.mpr: | 1 | -- | Quebec Régie des Rentes |
| ba10.mpr: | 1 | -- | Quebec Ministry of Finance |
| ba11.mpr: | 1 | -- | Quebec Régie des Rentes |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QCALRFLG Quebec combined age, living alone retirement credit

DESCRIPTION

When QCALRFLG is set to 1, the combined age, living alone, and retirement credit is activated (imqcalr). This credit replaces the age credit (imqatc), retirement credit (imqritc) and living alone credit (imqlatc).

See imqcalr for a more detailed description.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Quebec Tax Form, 1998 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Schedule B(B) |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Schedule B |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Schedule B |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule B |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule B |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule B |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule B |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule B |

| | | | |
|-----------|---|----|--------------------------|
| ba11.mpr: | 1 | -- | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QCAMAX Quebec Child Assistance Maximum [number of children]

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the maximum amount per child in the family. The maximum amount for the 5th and each subsequent child is the same as the maximum for the 4th child in the family. The maximum amount of the child assistance based on the number of children, plus the additional credit amount for single parent families may be reduced if the family income exceeds the income turndown, which is QCATDC for couples and QCATDS for single parent families. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------|
| ba97.mpr: | 4 | [Rows] |
| | 0.00 | Not in effect |
| | 0.00 | |
| | 0.00 | |
| | 0.00 | |
| ba98.mpr: | | [Same] |
| ba99.mpr: | | [Same] |
| ba00.mpr: | | [Same] |
| ba01.mpr: | | [Same] |

| | | | | |
|-----------|---------|------|--------|---|
| ba02.mpr: | | | [Same] | Not in effect |
| ba03.mpr: | | | [Same] | Not in effect |
| ba04.mpr: | | | [Same] | Not in effect |
| ba05.mpr: | 4 | | [Rows] | Quebec Régie des Rentes - Child Assistance 2005 tables |
| | 2000.00 | -- | | |
| | 1000.00 | -- | | |
| | 1000.00 | -- | | |
| | 1500.00 | -- | | |
| ba06.mpr: | 4 | | [Rows] | Quebec Ministry of Finance |
| | 2049.00 | 2.4% | | |
| | 1024.00 | 2.4% | | |
| | 1024.00 | 2.4% | | |
| | 1536.00 | 2.4% | | |
| ba07.mpr: | 4 | | [Rows] | Quebec Régie des Rentes |
| | 2091.00 | 2.0% | | |
| | 1045.00 | 2.1% | | |
| | 1045.00 | 2.1% | | |
| | 1567.00 | 2.0% | | |
| ba08.mpr: | 4 | | [Rows] | Quebec Régie des Rentes |
| | 2116.00 | 1.2% | | |
| | 1058.00 | 1.2% | | |
| | 1058.00 | 1.2% | | |
| | 1586.00 | 1.2% | | |
| ba09.mpr: | 4 | | [Rows] | Quebec Régie des Rentes |
| | 2166.00 | 2.4% | | |
| | 1083.00 | 2.4% | | |
| | 1083.00 | 2.4% | | |
| | 1623.00 | 2.3% | | |
| ba10.mpr: | 4 | | [Rows] | Quebec Ministry of Finance |
| | 2176.00 | 0.5% | | |
| | 1088.00 | 0.5% | | |
| | 1088.00 | 0.5% | | |
| | 1631.00 | 0.5% | | |
| ba11.mpr: | 4 | | [Rows] | Quebec Régie des Rentes |
| | 2204.00 | 1.3% | | |
| | 1102.00 | 1.3% | | |
| | 1102.00 | 1.3% | | |
| | 1652.00 | 1.3% | | |
| ba12.mpr: | 4 | | [Rows] | Grown from ba11.mpr using CPIQU=1.021941 |
| | 2252.36 | 2.2% | | |
| | 1126.18 | 2.2% | | |
| | 1126.18 | 2.2% | | |
| | 1688.25 | 2.2% | | |
| ba13.mpr: | 4 | | [Rows] | Grown from ba12.mpr using CPIQU=1.019818 |

| | | |
|-----------|------|--|
| 2297.00 | 2.0% | |
| 1148.50 | 2.0% | |
| 1148.50 | 2.0% | |
| 1721.71 | 2.0% | |
| bal4.mpr: | 4 | [Rows] Grown from bal3.mpr using CPIQU=1.020243 |
| 2343.50 | 2.0% | |
| 1171.75 | 2.0% | |
| 1171.75 | 2.0% | |
| 1756.56 | 2.0% | |
| bal5.mpr: | 4 | [Rows] Grown from bal4.mpr using CPIQU=1.019841 |
| 2390.00 | 2.0% | |
| 1195.00 | 2.0% | |
| 1195.00 | 2.0% | |
| 1791.41 | 2.0% | |
| bal6.mpr: | 4 | [Rows] Grown from bal5.mpr using CPIQU=1.020233 |
| 2438.36 | 2.0% | |
| 1219.18 | 2.0% | |
| 1219.18 | 2.0% | |
| 1827.66 | 2.0% | |

QCAMIN Quebec Child Assistance Minimum [number of children]

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the minimum amount per child in the family. The minimum amount for the 5th and each subsequent child is the same as the minimum for the 4th child in the family. The minimum child assistance for a family with 2 children would be equal to the minimum amount for the 1st child plus the minimum amount for the second child, plus the minimum amount for a single parent family (QCASPMIN) if applicable. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 4 | [Rows] Not in effect |
| 0.00 | | |
| 0.00 | | |
| 0.00 | | |
| 0.00 | | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | 4 | [Rows] Quebec Régie des Rentes - Child Assistance 2005 tables |
| 561.00 | -- | |
| 517.00 | -- | |
| 517.00 | -- | |
| 517.00 | -- | |
| ba06.mpr: | 4 | [Rows] Quebec Ministry of Finance |
| 575.00 | 2.5% | |
| 530.00 | 2.5% | |
| 530.00 | 2.5% | |
| 530.00 | 2.5% | |
| ba07.mpr: | 4 | [Rows] Quebec Régie des Rentes |
| 587.00 | 2.1% | |
| 541.00 | 2.1% | |
| 541.00 | 2.1% | |
| 541.00 | 2.1% | |
| ba08.mpr: | 4 | [Rows] Quebec Régie des Rentes |
| 594.00 | 1.2% | |
| 548.00 | 1.3% | |
| 548.00 | 1.3% | |
| 548.00 | 1.3% | |
| ba09.mpr: | 4 | [Rows] Quebec Régie des Rentes |
| 608.00 | 2.4% | |
| 561.00 | 2.4% | |
| 561.00 | 2.4% | |
| 561.00 | 2.4% | |
| ba10.mpr: | 4 | [Rows] Quebec Ministry of Finance |
| 611.00 | 0.5% | |

| | | |
|-----------|------|--|
| 564.00 | 0.5% | |
| 564.00 | 0.5% | |
| 564.00 | 0.5% | |
| ba11.mpr: | 4 | [Rows] Quebec Régie des Rentes |
| 619.00 | 1.3% | |
| 571.00 | 1.2% | |
| 571.00 | 1.2% | |
| 571.00 | 1.2% | |
| ba12.mpr: | 4 | [Rows] Grown from ba11.mpr using CPIQU=1.021941 |
| 632.58 | 2.2% | |
| 583.53 | 2.2% | |
| 583.53 | 2.2% | |
| 583.53 | 2.2% | |
| ba13.mpr: | 4 | [Rows] Grown from ba12.mpr using CPIQU=1.019818 |
| 645.12 | 2.0% | |
| 595.09 | 2.0% | |
| 595.09 | 2.0% | |
| 595.09 | 2.0% | |
| ba14.mpr: | 4 | [Rows] Grown from ba13.mpr using CPIQU=1.020243 |
| 658.18 | 2.0% | |
| 607.14 | 2.0% | |
| 607.14 | 2.0% | |
| 607.14 | 2.0% | |
| ba15.mpr: | 4 | [Rows] Grown from ba14.mpr using CPIQU=1.019841 |
| 671.24 | 2.0% | |
| 619.19 | 2.0% | |
| 619.19 | 2.0% | |
| 619.19 | 2.0% | |
| ba16.mpr: | 4 | [Rows] Grown from ba15.mpr using CPIQU=1.020233 |
| 684.82 | 2.0% | |
| 631.72 | 2.0% | |
| 631.72 | 2.0% | |
| 631.72 | 2.0% | |

QCAPGIR Quebec capital gains inclusion rate

DESCRIPTION

The proportion of capital gains included in taxable income in calculating total income for Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.75000 | -- | Quebec Income Tax 1997 - Attachment G & Line 835 |
| ba98.mpr: | 0.75000 | 0.0% | Quebec Income Tax 1998 - Attachment G & Line 835 |
| ba99.mpr: | 0.75000 | 0.0% | Quebec Income Tax 1999 - Attachment G & Line 139 |
| ba00.mpr: | 0.66667 | -11.1% | Quebec Income Tax 2000 - Schedule G & Line 139 |
| ba01.mpr: | 0.50000 | -25.0% | Quebec Income Tax 2001 - Schedule G & Line 139 |
| ba02.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2002 - Schedule G & Line 139 |
| ba03.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2003 - Schedule G & Line 139 |
| ba04.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2004 - Schedule G & Line 139 |
| ba05.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2005 - Schedule G & Line 139 |
| ba06.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2006 - Schedule G & Line 139 |
| ba07.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2007 - Schedule G & Line 139 |
| ba08.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2008 - Schedule G & Line 139 |
| ba09.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2009 - Schedule G & Line 139 |
| ba10.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2010 - Schedule G & Line 139 |

| | | | |
|-----------|---------|------|----------------------|
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

QCARR Quebec Child Assistance Reduction Rate

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the reduction rate that is applied to the child assistance and single parent additional amount, if applicable, when family income exceeds the turndown. The family income turndown for couples is QCATDC and for single parents, it is QCATDS. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.04000 | -- | Quebec Régie des Rentes - Child Assistance 2005 tables |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.04000 | 0.0% | Quebec Finance - Information Bulletin 2005-7, p. 8 |
| ba07.mpr: | 0.04000 | 0.0% | Quebec Régie des Rentes |
| ba08.mpr: | 0.04000 | 0.0% | Quebec Régie des Rentes |
| ba09.mpr: | 0.04000 | 0.0% | Quebec Régie des Rentes |
| ba10.mpr: | 0.04000 | 0.0% | Quebec Ministry of Finance |
| ba11.mpr: | 0.04000 | 0.0% | Quebec Régie des Rentes |
| ba12.mpr: | 0.04000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

QCASPMAX Quebec Child Assistance Maximum Single Parent additional credit

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the maximum amount to be added to the child assistance amount for eligible single parent families. Eligible single parents with family income above QCATDS will see their Child Assistance payment reduced by the reduction rate QCARR. The minimum single parent amount is QCASPMIN. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 700.00 | -- | Quebec Régie des Rentes - Child Assistance 2005 tables |
| ba06.mpr: | 717.00 | 2.4% | Quebec Ministry of Finance |
| ba07.mpr: | 732.00 | 2.1% | Quebec Régie des Rentes |
| ba08.mpr: | 741.00 | 1.2% | Quebec Régie des Rentes |
| ba09.mpr: | 758.00 | 2.3% | Quebec Régie des Rentes |
| ba10.mpr: | 762.00 | 0.5% | Quebec Ministry of Finance |
| ba11.mpr: | 772.00 | 1.3% | Quebec Régie des Rentes |
| ba12.mpr: | 788.94 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 804.58 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 820.87 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 837.16 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 854.10 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QCASPMIN Quebec Child Assistance Minimum Single Parent additional credit

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the minimum amount to be added to the child assistance amount for eligible single parent families. Eligible single parents with family income above QCATDS will see their Child Assistance payment reduced by the reduction rate QCARR. The maximum single parent amount is QCASPMAX. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 280.00 | -- | Quebec Régie des Rentes - Child Assistance 2005 tables |
| ba06.mpr: | 287.00 | 2.5% | Quebec Ministry of Finance |
| ba07.mpr: | 293.00 | 2.1% | Quebec Régie des Rentes |
| ba08.mpr: | 297.00 | 1.4% | Quebec Régie des Rentes |
| ba09.mpr: | 304.00 | 2.4% | Quebec Régie des Rentes |
| ba10.mpr: | 305.00 | 0.3% | Quebec Ministry of Finance |
| ba11.mpr: | 309.00 | 1.3% | Quebec Régie des Rentes |
| ba12.mpr: | 315.78 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 322.04 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 328.56 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 335.08 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 341.86 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QCATDC Quebec Child Assistance Income Turndown for couples

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the family income turndown for couples. Eligible couples with family income above this amount will see their Child Assistance payment reduced by the reduction rate QCARR. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 42800.00 | -- | Quebec Régie des Rentes - Child Assistance 2005 tables |
| ba06.mpr: | 43094.00 | 0.7% | Quebec Finance - Information Bulletin 2005-7, p. 8 |
| ba07.mpr: | 43437.00 | 0.8% | Quebec Régie des Rentes |
| ba08.mpr: | 43654.00 | 0.5% | Quebec Régie des Rentes |
| ba09.mpr: | 44599.00 | 2.2% | Quebec Régie des Rentes |
| ba10.mpr: | 44788.00 | 0.4% | Quebec Ministry of Finance |
| ba11.mpr: | 44788.00 | 0.0% | Quebec Régie des Rentes |
| ba12.mpr: | 45770.69 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 46677.77 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 47622.67 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 48567.55 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 49550.22 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

Under the Quebec Child Assistance Program, this parameter represents the family income turndown for single parents with children. Eligible single parents with family income above this amount will see their Child Assistance payment reduced by the reduction rate QCARR. See QCAFLAG for more information on the Child Assistance Program.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 31600.00 | -- | Quebec Régie des Rentes - Child Assistance 2005 tables |
| ba06.mpr: | 31680.00 | 0.3% | Quebec Finance - Information Bulletin 2005-7, p. 8 |
| ba07.mpr: | 31832.00 | 0.5% | Quebec Régie des Rentes |
| ba08.mpr: | 31984.00 | 0.5% | Quebec Régie des Rentes |
| ba09.mpr: | 32696.00 | 2.2% | Quebec Régie des Rentes |
| ba10.mpr: | 32856.00 | 0.5% | Quebec Ministry of Finance |
| ba11.mpr: | 32856.00 | 0.0% | Quebec Régie des Rentes |
| ba12.mpr: | 33576.89 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 34242.32 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 34935.49 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 35628.65 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 36349.52 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QCBC1 Quebec Child benefit for 1st child

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the first (eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC2, QCBC3 and QCBCS.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|------------------------------|
| ba97.mpr: | 868.92 | -- | Redbook, 1996 Edition, p. D5 |

| | | | |
|-----------|------|----|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIM3=1.000000 |

QCBC1P Quebec Child benefit for 1st child for 1st half of year

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the first (eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC2P, QCBC3P and QCBCSP.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 868.92 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 868.92 | 0.0% | Redbook, 1996 Edition, p. D5 |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIM3LAG=1.000000 |

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the second (second eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC1, QCBC3 and QCBCS.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|------------------------------|
| ba97.mpr: | 999.96 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |

```

ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                CPIM3=1.000000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                CPIM3=1.000000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                CPIM3=1.000000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                CPIM3=1.000000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                CPIM3=1.000000

```

QCBC2P Quebec Child benefit for 2nd child for 1st half of year

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the second (second eldest) child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC1P, QCBC3P and QCBCSP.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 999.96 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 999.96 | 0.0% | Redbook, 1996 Edition, p. D5 |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIM3LAG=1.000000 |

QCBC3 Quebec Child benefit for 3rd child

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the third and subsequent children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC1, QCBC2 and QCBCS.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1596.96 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIM3=1.000000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIM3=1.000000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIM3=1.000000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIM3=1.000000 |

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the third and subsequent children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC1P, QCBC2P and QCBCSP.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------------|
| ba97.mpr: | 1596.96 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 1596.96 | 0.0% | Redbook, 1996 Edition, p. D5 |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |

```

ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Not in effect
ba13.mpr:    0.00      --      Grown from ba12.mpr using
CPIM3LAG=1.000000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
CPIM3LAG=1.000000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
CPIM3LAG=1.000000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
CPIM3LAG=1.000000

```

QCBCFLG Quebec Child benefit flag for Quebec calculation methodology

DESCRIPTION

When this flag is activated, Quebec has a specialized Child Tax Benefit system in place, which takes into account the number and ages of the children. If this flag is set to 0, the federal basic amount per child is used.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Redbook |
| ba98.mpr: | 0 | -- | Redbook 1998 |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QCBCFLGP Quebec Child benefit flag for Quebec calculation methodology for 1st half of year

DESCRIPTION

When this flag is activated, Quebec has a specialized Child Tax Benefit system in place, which takes into account the number and ages of the children. If this flag is set to 0, the federal basic amount per child is used.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | User option |
| ba98.mpr: | 1 | -- | User option |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QCBCS Quebec Child benefit supplement child aged 12- 17

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the supplementary entitlement given with respect to each child between the ages of 12-17.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also QCBC1, QCBC2, and QCBC3.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 102.96 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIM3=1.000000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIM3=1.000000 |

```

ba14.mpr:    0.00          --      Grown from ba13.mpr using
              CPIM3=1.000000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              CPIM3=1.000000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              CPIM3=1.000000

```

QCBCSP Quebec Child benefit supplement child aged 12- 17 for 1st half of year

DESCRIPTION

In Quebec, the federal Child Tax Benefit program entitlements are based on the number of children and the ages of children. This parameter represents the supplementary entitlement given with respect to each child between the ages of 12-17.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

See also QCBC1P, QCBC2P, and QCBC3P.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| txctc | Compute child tax credit |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|------------------------------|
| ba97.mpr: | 102.96 | -- | Redbook, 1996 Edition, p. D5 |
| ba98.mpr: | 102.96 | 0.0% | Redbook, 1996 Edition, p. D5 |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|------|----|--|
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIM3LAG=1.000000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIM3LAG=1.000000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIM3LAG=1.000000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIM3LAG=1.000000 |

QCCEAOLD Quebec CCEA old child limit

DESCRIPTION

This value is used to calculate the Quebec refundable child care expenses tax credit (imqcetc) associated with "old" children.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3000.00 | -- | Quebec Income Tax 1997 - Attachment C(C) & Line 619 |
| ba98.mpr: | 3000.00 | 0.0% | Quebec Income Tax 1998 - Attachment C(C) |
| ba99.mpr: | 4000.00 | 33.3% | Quebec Income Tax 1999 - Schedule C(C) |
| ba00.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2000 - Schedule C(C) |
| ba01.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2001 - Schedule C(C) |
| ba02.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2002 - Schedule C(C) |
| ba03.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2003 - Schedule C(C) |
| ba04.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2004 - Schedule C(C) |
| ba05.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2005 - Schedule C(C) |
| ba06.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2006 - Schedule C(C) |
| ba07.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2007 - Schedule C(B) |
| ba08.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2008 - Schedule C(B) |
| ba09.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2009 - Schedule C(B) |
| ba10.mpr: | 4000.00 | 0.0% | Quebec Income Tax 2010 - Schedule C(B) |
| ba11.mpr: | 4000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 4000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 4000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 4000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 4000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 4000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This value is used to calculate the Quebec refundable child care expenses tax credit (imqcetc) associated with "young" children.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 5000.00 | -- | Quebec Income Tax 1997 - Attachment C(C) & Line 617 |
| ba98.mpr: | 5000.00 | 0.0% | Quebec Income Tax 1998 - Attachment C(C) |
| ba99.mpr: | 7000.00 | 40.0% | Quebec Income Tax 1999 - Schedule C(C) |
| ba00.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2000 - Schedule C(C) |
| ba01.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2001 - Schedule C(C) |
| ba02.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2002 - Schedule C(C) |
| ba03.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2003 - Schedule C(C) |
| ba04.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2004 - Schedule C(C) |
| ba05.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2005 - Schedule C(C) |
| ba06.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2006 - Schedule C(C) |

| | | | |
|-----------|---------|-------|---|
| ba07.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2007 - Schedule C(B) |
| ba08.mpr: | 7000.00 | 0.0% | Quebec Income Tax 2008 - Schedule C(B) |
| ba09.mpr: | 9000.00 | 28.6% | Quebec Income Tax 2009 - Schedule C(B) |
| ba10.mpr: | 9000.00 | 0.0% | Quebec Income Tax 2010 - Schedule C(B) |
| ba11.mpr: | 9000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 9000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 9000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 9000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 9000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 9000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QCCEEIFLG Quebec Refundable CCE EI Benefits in Earned Income flag

DESCRIPTION

When this flag is activated, the earned income test used in the determination of the allowable child care expenses in Quebec includes Employment Insurance Benefits (imiuib) and Quebec Parental Insurance Plan benefits (imqipcbn) in the definition of earned income.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Schedule C(A) and Line 455 |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Schedule C(A) and Line 455 |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Schedule C(A) and Line 455 |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Schedule C(A) and Line 455 |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Schedule C(A) and Line 455 |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Schedule C(A) and Line 455 |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Schedule C(A) and Line 455 |
| ba07.mpr: | 0 | -- Not in effect |
| ba08.mpr: | 0 | -- Not in effect |
| ba09.mpr: | 0 | -- Not in effect |
| ba10.mpr: | 0 | -- Not in effect |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

QCCEEITST Quebec Refundable CCE Earned Income Test flag

DESCRIPTION

When this flag is activated, the earned income test is used in the determination of the allowable child care expenses in Quebec. When activated, the allowable amount of child care expenses cannot exceed the amount of the lowest earned income applicable to the supporting parents of the child. As of the taxation year 2007, the earned income test was eliminated in the determination of allowable child care expenses in Quebec, as announced in

the 2007 budget. The family income test is still applicable in the calculation of the child care expense refundable tax credit regardless of this flag.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Attachment C(A) and Line 455 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Schedule C(A) and Line 455 |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Schedule C(A) and Line 455 |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Schedule C(A) and Line 455 |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Schedule C(A) and Line 455 |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Schedule C(A) and Line 455 |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Schedule C(A) and Line 455 |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Schedule C(A) and Line 455 |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Schedule C(A) and Line 455 |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Schedule C(A) and Line 455 |
| ba07.mpr: | 0 | -- Quebec Income Tax 2007 - Line 455 |
| ba08.mpr: | 0 | -- Quebec Income Tax 2008 - Line 455 |
| ba09.mpr: | 0 | -- Quebec Income Tax 2009 - Line 455 |

```

ba10.mpr:    0          --      Quebec Income Tax 2010 -
                Line 455
ba11.mpr:    0          --      Copied from ba10.mpr
ba12.mpr:    0          --      Copied from ba11.mpr
ba13.mpr:    0          --      Copied from ba12.mpr
ba14.mpr:    0          --      Copied from ba13.mpr
ba15.mpr:    0          --      Copied from ba14.mpr
ba16.mpr:    0          --      Copied from ba15.mpr

```

QCCEFLAG Quebec Refundable Child Care Expense tax credit flag

DESCRIPTION

When QCCEFLAG is set to 1, the refundable child care expense tax credit (imqcctc) will be calculated.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|--|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Attachment C(G) |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Attachment C(G) |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Schedule C(G) |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Schedule C(G) |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Schedule C(G) |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Schedule C(G) |

| | | | |
|-----------|---|----|---|
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Schedule C(G) |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Schedule C(G) |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Schedule C(G) |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule C(G) |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule C(D) |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule C(D) |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule C(B) |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule C(B) |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QCCEINCDF Quebec Refundable CCE Income Definition flag

DESCRIPTION

This parameter indicates the income concept used in the table look-up parameter QCCETCR for the Quebec Refundable Child Care Expense Tax Credit. When this parameter is set to 1, the value of QFAMDED is subtracted from the family income before applying the QCCETCR table. This parameter was implemented so that the values in QCCETCR now match the values in the tax form.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Quebec Income Tax 1997 - Attachment C(G) & Line 643 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Line 455 & Schedule C(G) |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Line 455 & Schedule C(G) |
| ba00.mpr: | 0 | -- Quebec Income Tax 2000 - Line 455 & Schedule C(G) |
| ba01.mpr: | 0 | -- Quebec Income Tax 2001 - Line 455 & Schedule C(G) |
| ba02.mpr: | 0 | -- Quebec Income Tax 2002 - Schedule C(F) and Line 455 |
| ba03.mpr: | 0 | -- Quebec Income Tax 2003 - Schedule C(F) and Line 455 |
| ba04.mpr: | 0 | -- Quebec Income Tax 2004 - Schedule C(F) and Line 455 |
| ba05.mpr: | 0 | -- Quebec Income Tax 2005 - Schedule C(F) and Line 455 |
| ba06.mpr: | 0 | -- Quebec Income Tax 2006 - Schedule C(F) and Line 455 |
| ba07.mpr: | 0 | -- Quebec Income Tax 2007 - Schedule C(C) and Line 455 |
| ba08.mpr: | 0 | -- Quebec Income Tax 2008 - Schedule C(C) and Line 455 |
| ba09.mpr: | 0 | -- Quebec Income Tax 2009 - Schedule C(C) and Line 455 |
| ba10.mpr: | 0 | -- Quebec Income Tax 2010 - Schedule C(C) and Line 455 |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

DESCRIPTION

This lookup table parameter provides the proportions of allowable child care expenses which may be claimed for the refundable child care expense tax credit (imqccetc). These proportions are determined by looking up the child care expense net income for the family (imqcceni) in the left most column and finding the appropriate proportion in the middle column.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|------------|-------|---|
| ba97.mpr : | 23 | [Rows] Quebec Income Tax 1997 - Attachment C(G) & Line 643 |
| 0 | 0.750 | (-0.0001) |
| 1000 | 0.700 | (-0.0000) |
| 2000 | 0.650 | (-0.0001) |
| 3000 | 0.600 | (-0.0000) |
| 4000 | 0.550 | (-0.0000) |
| 5000 | 0.510 | (-0.0000) |
| 6000 | 0.470 | (-0.0000) |
| 7000 | 0.440 | (-0.0000) |
| 10000 | 0.400 | (-0.0000) |
| 34000 | 0.390 | (-0.0000) |
| 35000 | 0.380 | (-0.0000) |
| 36000 | 0.370 | (-0.0000) |
| 37000 | 0.360 | (-0.0000) |
| 38000 | 0.350 | (-0.0000) |
| 39000 | 0.340 | (-0.0000) |
| 40000 | 0.330 | (-0.0000) |

| | | | |
|-----------|-------|-----------|--|
| 41000 | 0.320 | (-0.0000) | |
| 42000 | 0.310 | (-0.0000) | |
| 43000 | 0.300 | (-0.0000) | |
| 44000 | 0.290 | (-0.0000) | |
| 45000 | 0.280 | (-0.0000) | |
| 47000 | 0.270 | (-0.0000) | |
| 48000 | 0.264 | (-0.0000) | |
| ba98.mpr: | 23 | [Rows] | Quebec Income Tax 1998 - Line 455 & Schedule C(G) |
| 0 | 0.750 | (-0.0001) | |
| 1000 | 0.700 | (-0.0000) | |
| 2000 | 0.650 | (-0.0001) | |
| 3000 | 0.600 | (-0.0000) | |
| 4000 | 0.550 | (-0.0000) | |
| 5000 | 0.510 | (-0.0000) | |
| 6000 | 0.470 | (-0.0000) | |
| 7000 | 0.440 | (-0.0000) | |
| 10000 | 0.400 | (-0.0000) | |
| 34000 | 0.390 | (-0.0000) | |
| 35000 | 0.380 | (-0.0000) | |
| 36000 | 0.370 | (-0.0000) | |
| 37000 | 0.360 | (-0.0000) | |
| 38000 | 0.350 | (-0.0000) | |
| 39000 | 0.340 | (-0.0000) | |
| 40000 | 0.330 | (-0.0000) | |
| 41000 | 0.320 | (-0.0000) | |
| 42000 | 0.310 | (-0.0000) | |
| 43000 | 0.300 | (-0.0000) | |
| 44000 | 0.290 | (-0.0000) | |
| 45000 | 0.280 | (-0.0000) | |
| 47000 | 0.270 | (-0.0000) | |
| 48000 | 0.260 | (-0.0000) | |
| ba99.mpr: | | [Same] | Quebec Income Tax 1999 - Line 455 & Schedule C(G) |
| ba00.mpr: | 50 | [Rows] | Quebec Income Tax 2000 - Line 455 & Schedule C(G) |
| 0 | 0.750 | (-0.0000) | |
| 27000 | 0.740 | (-0.0000) | |
| 28000 | 0.730 | (-0.0000) | |
| 29000 | 0.720 | (-0.0000) | |
| 30000 | 0.710 | (-0.0000) | |
| 31000 | 0.700 | (-0.0000) | |
| 32000 | 0.690 | (-0.0000) | |
| 33000 | 0.680 | (-0.0000) | |
| 34000 | 0.670 | (-0.0000) | |
| 35000 | 0.660 | (-0.0000) | |
| 36000 | 0.650 | (-0.0000) | |

| | | | |
|-----------|-------|-----------|--|
| 37000 | 0.640 | (-0.0000) | |
| 38000 | 0.630 | (-0.0000) | |
| 39000 | 0.620 | (-0.0000) | |
| 40000 | 0.610 | (-0.0000) | |
| 41000 | 0.600 | (-0.0000) | |
| 42000 | 0.590 | (-0.0000) | |
| 43000 | 0.580 | (-0.0000) | |
| 44000 | 0.570 | (-0.0000) | |
| 45000 | 0.560 | (-0.0000) | |
| 46000 | 0.550 | (-0.0000) | |
| 47000 | 0.540 | (-0.0000) | |
| 48000 | 0.530 | (-0.0000) | |
| 49000 | 0.520 | (-0.0000) | |
| 50000 | 0.510 | (-0.0000) | |
| 51000 | 0.500 | (-0.0000) | |
| 52000 | 0.490 | (-0.0000) | |
| 53000 | 0.480 | (-0.0000) | |
| 54000 | 0.470 | (-0.0000) | |
| 55000 | 0.460 | (-0.0000) | |
| 56000 | 0.450 | (-0.0000) | |
| 57000 | 0.440 | (-0.0000) | |
| 58000 | 0.430 | (-0.0000) | |
| 59000 | 0.420 | (-0.0000) | |
| 60000 | 0.410 | (-0.0000) | |
| 61000 | 0.400 | (-0.0000) | |
| 62000 | 0.390 | (-0.0000) | |
| 63000 | 0.380 | (-0.0000) | |
| 64000 | 0.370 | (-0.0000) | |
| 65000 | 0.360 | (-0.0000) | |
| 66000 | 0.350 | (-0.0000) | |
| 67000 | 0.340 | (-0.0000) | |
| 68000 | 0.330 | (-0.0000) | |
| 69000 | 0.320 | (-0.0000) | |
| 70000 | 0.310 | (-0.0000) | |
| 71000 | 0.300 | (-0.0000) | |
| 72000 | 0.290 | (-0.0000) | |
| 73000 | 0.280 | (-0.0000) | |
| 74000 | 0.270 | (-0.0000) | |
| 75000 | 0.260 | (-0.0000) | |
| ba01.mpr: | | [Same] | Quebec Income Tax 2001 - Line 455 & Schedule C(G) |
| ba02.mpr: | 50 | [Rows] | Quebec Income Tax 2002 - Line 455 & Schedule C(G) |
| 0 | 0.750 | (-0.0000) | |
| 27730 | 0.740 | (-0.0000) | |
| 28755 | 0.730 | (-0.0000) | |
| 29785 | 0.720 | (-0.0000) | |

| | | |
|-------|-------|-----------|
| 30810 | 0.710 | (-0.0000) |
| 31835 | 0.700 | (-0.0000) |
| 32865 | 0.690 | (-0.0000) |
| 33890 | 0.680 | (-0.0000) |
| 34920 | 0.670 | (-0.0000) |
| 35945 | 0.660 | (-0.0000) |
| 36970 | 0.650 | (-0.0000) |
| 38000 | 0.640 | (-0.0000) |
| 39025 | 0.630 | (-0.0000) |
| 40055 | 0.620 | (-0.0000) |
| 41080 | 0.610 | (-0.0000) |
| 42105 | 0.600 | (-0.0000) |
| 43135 | 0.590 | (-0.0000) |
| 44160 | 0.580 | (-0.0000) |
| 45185 | 0.570 | (-0.0000) |
| 46215 | 0.560 | (-0.0000) |
| 47240 | 0.550 | (-0.0000) |
| 48270 | 0.540 | (-0.0000) |
| 49295 | 0.530 | (-0.0000) |
| 50320 | 0.520 | (-0.0000) |
| 51350 | 0.510 | (-0.0000) |
| 52375 | 0.500 | (-0.0000) |
| 53405 | 0.490 | (-0.0000) |
| 54430 | 0.480 | (-0.0000) |
| 55455 | 0.470 | (-0.0000) |
| 56485 | 0.460 | (-0.0000) |
| 57510 | 0.450 | (-0.0000) |
| 58540 | 0.440 | (-0.0000) |
| 59565 | 0.430 | (-0.0000) |
| 60590 | 0.420 | (-0.0000) |
| 61620 | 0.410 | (-0.0000) |
| 62645 | 0.400 | (-0.0000) |
| 63675 | 0.390 | (-0.0000) |
| 64700 | 0.380 | (-0.0000) |
| 65725 | 0.370 | (-0.0000) |
| 66755 | 0.360 | (-0.0000) |
| 67780 | 0.350 | (-0.0000) |
| 68810 | 0.340 | (-0.0000) |
| 69835 | 0.330 | (-0.0000) |
| 70860 | 0.320 | (-0.0000) |
| 71890 | 0.310 | (-0.0000) |
| 72915 | 0.300 | (-0.0000) |
| 73945 | 0.290 | (-0.0000) |
| 74970 | 0.280 | (-0.0000) |
| 75995 | 0.270 | (-0.0000) |
| 77025 | 0.260 | (-0.0000) |

ba03.mpr: 50 [Rows] Quebec Income Tax 2003 -
Line 455

| | | |
|-------|-------|-----------|
| 0 | 0.750 | (-0.0000) |
| 28140 | 0.740 | (-0.0000) |
| 29180 | 0.730 | (-0.0000) |
| 30225 | 0.720 | (-0.0000) |
| 31265 | 0.710 | (-0.0000) |
| 32305 | 0.700 | (-0.0000) |
| 33350 | 0.690 | (-0.0000) |
| 34390 | 0.680 | (-0.0000) |
| 35435 | 0.670 | (-0.0000) |
| 36475 | 0.660 | (-0.0000) |
| 37515 | 0.650 | (-0.0000) |
| 38560 | 0.640 | (-0.0000) |
| 39600 | 0.630 | (-0.0000) |
| 40645 | 0.620 | (-0.0000) |
| 41685 | 0.610 | (-0.0000) |
| 42725 | 0.600 | (-0.0000) |
| 43770 | 0.590 | (-0.0000) |
| 44810 | 0.580 | (-0.0000) |
| 45850 | 0.570 | (-0.0000) |
| 46895 | 0.560 | (-0.0000) |
| 47935 | 0.550 | (-0.0000) |
| 48985 | 0.540 | (-0.0000) |
| 50025 | 0.530 | (-0.0000) |
| 51065 | 0.520 | (-0.0000) |
| 52110 | 0.510 | (-0.0000) |
| 53150 | 0.500 | (-0.0000) |
| 54195 | 0.490 | (-0.0000) |
| 55235 | 0.480 | (-0.0000) |
| 56275 | 0.470 | (-0.0000) |
| 57320 | 0.460 | (-0.0000) |
| 58360 | 0.450 | (-0.0000) |
| 59405 | 0.440 | (-0.0000) |
| 60445 | 0.430 | (-0.0000) |
| 61485 | 0.420 | (-0.0000) |
| 62530 | 0.410 | (-0.0000) |
| 63570 | 0.400 | (-0.0000) |
| 64615 | 0.390 | (-0.0000) |
| 65655 | 0.380 | (-0.0000) |
| 66695 | 0.370 | (-0.0000) |
| 67740 | 0.360 | (-0.0000) |
| 68780 | 0.350 | (-0.0000) |
| 69825 | 0.340 | (-0.0000) |
| 70865 | 0.330 | (-0.0000) |
| 71905 | 0.320 | (-0.0000) |
| 72950 | 0.310 | (-0.0000) |

| | | | |
|-----------|-------|-----------|--------------------------|
| 73990 | 0.300 | (-0.0000) | |
| 75035 | 0.290 | (-0.0000) | |
| 76075 | 0.280 | (-0.0000) | |
| 77115 | 0.270 | (-0.0000) | |
| 78160 | 0.260 | (-0.0000) | |
| ba04.mpr: | 50 | [Rows] | Quebec Income Tax 2004 - |
| | | Line 455 | |
| 0 | 0.750 | (-0.0000) | |
| 28705 | 0.740 | (-0.0000) | |
| 29765 | 0.730 | (-0.0000) | |
| 30830 | 0.720 | (-0.0000) | |
| 31890 | 0.710 | (-0.0000) | |
| 32950 | 0.700 | (-0.0000) | |
| 34015 | 0.690 | (-0.0000) | |
| 35080 | 0.680 | (-0.0000) | |
| 36145 | 0.670 | (-0.0000) | |
| 37205 | 0.660 | (-0.0000) | |
| 38265 | 0.650 | (-0.0000) | |
| 39330 | 0.640 | (-0.0000) | |
| 40390 | 0.630 | (-0.0000) | |
| 41460 | 0.620 | (-0.0000) | |
| 42520 | 0.610 | (-0.0000) | |
| 43580 | 0.600 | (-0.0000) | |
| 44645 | 0.590 | (-0.0000) | |
| 45705 | 0.580 | (-0.0000) | |
| 46765 | 0.570 | (-0.0000) | |
| 47835 | 0.560 | (-0.0000) | |
| 48895 | 0.550 | (-0.0000) | |
| 49965 | 0.540 | (-0.0000) | |
| 51025 | 0.530 | (-0.0000) | |
| 52085 | 0.520 | (-0.0000) | |
| 53150 | 0.510 | (-0.0000) | |
| 54215 | 0.500 | (-0.0000) | |
| 55280 | 0.490 | (-0.0000) | |
| 56340 | 0.480 | (-0.0000) | |
| 57400 | 0.470 | (-0.0000) | |
| 58465 | 0.460 | (-0.0000) | |
| 59525 | 0.450 | (-0.0000) | |
| 60595 | 0.440 | (-0.0000) | |
| 61655 | 0.430 | (-0.0000) | |
| 62715 | 0.420 | (-0.0000) | |
| 63780 | 0.410 | (-0.0000) | |
| 64840 | 0.400 | (-0.0000) | |
| 65905 | 0.390 | (-0.0000) | |
| 66970 | 0.380 | (-0.0000) | |
| 68030 | 0.370 | (-0.0000) | |
| 69095 | 0.360 | (-0.0000) | |

| | | | |
|-----------|-------|-----------|--------------------------|
| 70155 | 0.350 | (-0.0000) | |
| 71220 | 0.340 | (-0.0000) | |
| 72280 | 0.330 | (-0.0000) | |
| 73345 | 0.320 | (-0.0000) | |
| 74410 | 0.310 | (-0.0000) | |
| 75470 | 0.300 | (-0.0000) | |
| 76535 | 0.290 | (-0.0000) | |
| 77595 | 0.280 | (-0.0000) | |
| 78655 | 0.270 | (-0.0000) | |
| 79725 | 0.260 | (-0.0000) | |
| ba05.mpr: | 50 | [Rows] | Quebec Income Tax 2005 - |
| | | Line 455 | |
| 0 | 0.750 | (-0.0000) | |
| 29115 | 0.740 | (-0.0000) | |
| 30190 | 0.730 | (-0.0000) | |
| 31270 | 0.720 | (-0.0000) | |
| 32345 | 0.710 | (-0.0000) | |
| 33420 | 0.700 | (-0.0000) | |
| 34500 | 0.690 | (-0.0000) | |
| 35580 | 0.680 | (-0.0000) | |
| 36660 | 0.670 | (-0.0000) | |
| 37735 | 0.660 | (-0.0000) | |
| 38810 | 0.650 | (-0.0000) | |
| 39890 | 0.640 | (-0.0000) | |
| 40965 | 0.630 | (-0.0000) | |
| 42050 | 0.620 | (-0.0000) | |
| 43125 | 0.610 | (-0.0000) | |
| 44200 | 0.600 | (-0.0000) | |
| 45280 | 0.590 | (-0.0000) | |
| 46355 | 0.580 | (-0.0000) | |
| 47430 | 0.570 | (-0.0000) | |
| 48520 | 0.560 | (-0.0000) | |
| 49595 | 0.550 | (-0.0000) | |
| 50680 | 0.540 | (-0.0000) | |
| 51755 | 0.530 | (-0.0000) | |
| 52830 | 0.520 | (-0.0000) | |
| 53910 | 0.510 | (-0.0000) | |
| 54990 | 0.500 | (-0.0000) | |
| 56070 | 0.490 | (-0.0000) | |
| 57145 | 0.480 | (-0.0000) | |
| 58220 | 0.470 | (-0.0000) | |
| 59300 | 0.460 | (-0.0000) | |
| 60375 | 0.450 | (-0.0000) | |
| 61460 | 0.440 | (-0.0000) | |
| 62535 | 0.430 | (-0.0000) | |
| 63610 | 0.420 | (-0.0000) | |
| 64690 | 0.410 | (-0.0000) | |

| | | | |
|-----------|-------|-----------|--------------------------|
| 65765 | 0.400 | (-0.0000) | |
| 66845 | 0.390 | (-0.0000) | |
| 67925 | 0.380 | (-0.0000) | |
| 69000 | 0.370 | (-0.0000) | |
| 70080 | 0.360 | (-0.0000) | |
| 71155 | 0.350 | (-0.0000) | |
| 72235 | 0.340 | (-0.0000) | |
| 73310 | 0.330 | (-0.0000) | |
| 74390 | 0.320 | (-0.0000) | |
| 75470 | 0.310 | (-0.0000) | |
| 76545 | 0.300 | (-0.0000) | |
| 77625 | 0.290 | (-0.0000) | |
| 78705 | 0.280 | (-0.0000) | |
| 79780 | 0.270 | (-0.0000) | |
| 80565 | 0.260 | (-0.0000) | |
| ba06.mpr: | 50 | [Rows] | Quebec Income Tax 2006 - |
| | | Line | 455 |
| 0 | 0.750 | (-0.0000) | |
| 29820 | 0.740 | (-0.0000) | |
| 30925 | 0.730 | (-0.0000) | |
| 32030 | 0.720 | (-0.0000) | |
| 33130 | 0.710 | (-0.0000) | |
| 34230 | 0.700 | (-0.0000) | |
| 35335 | 0.690 | (-0.0000) | |
| 36445 | 0.680 | (-0.0000) | |
| 37550 | 0.670 | (-0.0000) | |
| 38650 | 0.660 | (-0.0000) | |
| 39750 | 0.650 | (-0.0000) | |
| 40860 | 0.640 | (-0.0000) | |
| 41960 | 0.630 | (-0.0000) | |
| 43070 | 0.620 | (-0.0000) | |
| 44170 | 0.610 | (-0.0000) | |
| 45275 | 0.600 | (-0.0000) | |
| 46380 | 0.590 | (-0.0000) | |
| 47480 | 0.580 | (-0.0000) | |
| 48580 | 0.570 | (-0.0000) | |
| 49700 | 0.560 | (-0.0000) | |
| 50800 | 0.550 | (-0.0000) | |
| 51910 | 0.540 | (-0.0000) | |
| 53010 | 0.530 | (-0.0000) | |
| 54110 | 0.520 | (-0.0000) | |
| 55220 | 0.510 | (-0.0000) | |
| 56325 | 0.500 | (-0.0000) | |
| 57430 | 0.490 | (-0.0000) | |
| 58530 | 0.480 | (-0.0000) | |
| 59635 | 0.470 | (-0.0000) | |
| 60740 | 0.460 | (-0.0000) | |

| | | | |
|-----------|-------|-----------|--------------------------|
| 61840 | 0.450 | (-0.0000) | |
| 62950 | 0.440 | (-0.0000) | |
| 64055 | 0.430 | (-0.0000) | |
| 65155 | 0.420 | (-0.0000) | |
| 66260 | 0.410 | (-0.0000) | |
| 67360 | 0.400 | (-0.0000) | |
| 68470 | 0.390 | (-0.0000) | |
| 69575 | 0.380 | (-0.0000) | |
| 70675 | 0.370 | (-0.0000) | |
| 71780 | 0.360 | (-0.0000) | |
| 72880 | 0.350 | (-0.0000) | |
| 73990 | 0.340 | (-0.0000) | |
| 75090 | 0.330 | (-0.0000) | |
| 76195 | 0.320 | (-0.0000) | |
| 77300 | 0.310 | (-0.0000) | |
| 78405 | 0.300 | (-0.0000) | |
| 79510 | 0.290 | (-0.0000) | |
| 80615 | 0.280 | (-0.0000) | |
| 81715 | 0.270 | (-0.0000) | |
| 82830 | 0.260 | (-0.0000) | |
| ba07.mpr: | 50 | [Rows] | Quebec Income Tax 2007 - |
| | | | Schedule C |
| 0 | 0.750 | (-0.0000) | |
| 30425 | 0.740 | (-0.0000) | |
| 31550 | 0.730 | (-0.0000) | |
| 32680 | 0.720 | (-0.0000) | |
| 33800 | 0.710 | (-0.0000) | |
| 34925 | 0.700 | (-0.0000) | |
| 36050 | 0.690 | (-0.0000) | |
| 37185 | 0.680 | (-0.0000) | |
| 38310 | 0.670 | (-0.0000) | |
| 39435 | 0.660 | (-0.0000) | |
| 40555 | 0.650 | (-0.0000) | |
| 41690 | 0.640 | (-0.0000) | |
| 42810 | 0.630 | (-0.0000) | |
| 43945 | 0.620 | (-0.0000) | |
| 45065 | 0.610 | (-0.0000) | |
| 46195 | 0.600 | (-0.0000) | |
| 47320 | 0.590 | (-0.0000) | |
| 48440 | 0.580 | (-0.0000) | |
| 49565 | 0.570 | (-0.0000) | |
| 50705 | 0.560 | (-0.0000) | |
| 51830 | 0.550 | (-0.0000) | |
| 52960 | 0.540 | (-0.0000) | |
| 54085 | 0.530 | (-0.0000) | |
| 55205 | 0.520 | (-0.0000) | |
| 56340 | 0.510 | (-0.0000) | |

| | | |
|-----------|-------|--|
| 57465 | 0.500 | (-0.0000) |
| 58595 | 0.490 | (-0.0000) |
| 59715 | 0.480 | (-0.0000) |
| 60845 | 0.470 | (-0.0000) |
| 61970 | 0.460 | (-0.0000) |
| 63095 | 0.450 | (-0.0000) |
| 64225 | 0.440 | (-0.0000) |
| 65355 | 0.430 | (-0.0000) |
| 66475 | 0.420 | (-0.0000) |
| 67605 | 0.410 | (-0.0000) |
| 68725 | 0.400 | (-0.0000) |
| 69860 | 0.390 | (-0.0000) |
| 70985 | 0.380 | (-0.0000) |
| 72105 | 0.370 | (-0.0000) |
| 73235 | 0.360 | (-0.0000) |
| 74355 | 0.350 | (-0.0000) |
| 75490 | 0.340 | (-0.0000) |
| 76610 | 0.330 | (-0.0000) |
| 77740 | 0.320 | (-0.0000) |
| 78865 | 0.310 | (-0.0000) |
| 79995 | 0.300 | (-0.0000) |
| 81120 | 0.290 | (-0.0000) |
| 82250 | 0.280 | (-0.0000) |
| 83370 | 0.270 | (-0.0000) |
| 84510 | 0.260 | (-0.0000) |
| ba08.mpr: | 50 | [Rows] Quebec Income Tax 2008 - Schedule C and Line 455 |
| 0 | 0.750 | (-0.0000) |
| 30795 | 0.740 | (-0.0000) |
| 31930 | 0.730 | (-0.0000) |
| 33075 | 0.720 | (-0.0000) |
| 34210 | 0.710 | (-0.0000) |
| 35350 | 0.700 | (-0.0000) |
| 36485 | 0.690 | (-0.0000) |
| 37635 | 0.680 | (-0.0000) |
| 38775 | 0.670 | (-0.0000) |
| 39910 | 0.660 | (-0.0000) |
| 41045 | 0.650 | (-0.0000) |
| 42195 | 0.640 | (-0.0000) |
| 43330 | 0.630 | (-0.0000) |
| 44475 | 0.620 | (-0.0000) |
| 45610 | 0.610 | (-0.0000) |
| 46755 | 0.600 | (-0.0000) |
| 47895 | 0.590 | (-0.0000) |
| 49025 | 0.580 | (-0.0000) |
| 50165 | 0.570 | (-0.0000) |
| 51320 | 0.560 | (-0.0000) |

| | | |
|-------|-------|-----------|
| 52455 | 0.550 | (-0.0000) |
| 53600 | 0.540 | (-0.0000) |
| 54740 | 0.530 | (-0.0000) |
| 55875 | 0.520 | (-0.0000) |
| 57020 | 0.510 | (-0.0000) |
| 58160 | 0.500 | (-0.0000) |
| 59305 | 0.490 | (-0.0000) |
| 60440 | 0.480 | (-0.0000) |
| 61580 | 0.470 | (-0.0000) |
| 62720 | 0.460 | (-0.0000) |
| 63860 | 0.450 | (-0.0000) |
| 65000 | 0.440 | (-0.0000) |
| 66145 | 0.430 | (-0.0000) |
| 67280 | 0.420 | (-0.0000) |
| 68425 | 0.410 | (-0.0000) |
| 69555 | 0.400 | (-0.0000) |
| 70705 | 0.390 | (-0.0000) |
| 71845 | 0.380 | (-0.0000) |
| 72975 | 0.370 | (-0.0000) |
| 74120 | 0.360 | (-0.0000) |
| 75255 | 0.350 | (-0.0000) |
| 76405 | 0.340 | (-0.0000) |
| 77535 | 0.330 | (-0.0000) |
| 78680 | 0.320 | (-0.0000) |
| 79820 | 0.310 | (-0.0000) |
| 80965 | 0.300 | (-0.0000) |
| 82100 | 0.290 | (-0.0000) |
| 83245 | 0.280 | (-0.0000) |
| 84380 | 0.270 | (-0.0000) |
| 85535 | 0.260 | (-0.0000) |

ba09.mpr: 32 [Rows] Quebec Income Tax 2009 -
Schedule C and Line 455

| | | |
|-------|-------|-----------|
| 0 | 0.750 | (-0.0000) |
| 31520 | 0.740 | (-0.0000) |
| 32685 | 0.730 | (-0.0000) |
| 33855 | 0.720 | (-0.0000) |
| 35015 | 0.710 | (-0.0000) |
| 36185 | 0.700 | (-0.0000) |
| 37345 | 0.690 | (-0.0000) |
| 38525 | 0.680 | (-0.0000) |
| 39690 | 0.670 | (-0.0000) |
| 40850 | 0.660 | (-0.0000) |
| 42015 | 0.650 | (-0.0000) |
| 43190 | 0.640 | (-0.0000) |
| 44355 | 0.630 | (-0.0000) |
| 45525 | 0.620 | (-0.0000) |
| 46685 | 0.610 | (-0.0000) |

| | | | |
|-----------|-------|-----------|---|
| 47860 | 0.600 | (-0.0000) | |
| 86370 | 0.570 | (-0.0000) | |
| 124000 | 0.540 | (-0.0000) | |
| 125175 | 0.520 | (-0.0000) | |
| 126350 | 0.500 | (-0.0000) | |
| 127525 | 0.480 | (-0.0000) | |
| 128700 | 0.460 | (-0.0000) | |
| 129875 | 0.440 | (-0.0000) | |
| 131050 | 0.420 | (-0.0000) | |
| 132225 | 0.400 | (-0.0000) | |
| 133400 | 0.380 | (-0.0000) | |
| 134575 | 0.360 | (-0.0000) | |
| 135750 | 0.340 | (-0.0000) | |
| 136925 | 0.320 | (-0.0000) | |
| 138100 | 0.300 | (-0.0000) | |
| 139275 | 0.280 | (-0.0000) | |
| 140450 | 0.260 | (-0.0000) | |
| ba10.mpr: | 32 | [Rows] | Quebec Income Tax 2010 - Schedule C and Line 455 |
| 0 | 0.750 | (-0.0000) | |
| 31670 | 0.740 | (-0.0000) | |
| 32840 | 0.730 | (-0.0000) | |
| 34020 | 0.720 | (-0.0000) | |
| 35185 | 0.710 | (-0.0000) | |
| 36360 | 0.700 | (-0.0000) | |
| 37525 | 0.690 | (-0.0000) | |
| 38710 | 0.680 | (-0.0000) | |
| 39880 | 0.670 | (-0.0000) | |
| 41045 | 0.660 | (-0.0000) | |
| 42215 | 0.650 | (-0.0000) | |
| 43395 | 0.640 | (-0.0000) | |
| 44570 | 0.630 | (-0.0000) | |
| 45745 | 0.620 | (-0.0000) | |
| 46910 | 0.610 | (-0.0000) | |
| 48090 | 0.600 | (-0.0000) | |
| 86785 | 0.570 | (-0.0000) | |
| 124595 | 0.540 | (-0.0000) | |
| 125775 | 0.520 | (-0.0000) | |
| 126955 | 0.500 | (-0.0000) | |
| 128135 | 0.480 | (-0.0000) | |
| 129320 | 0.460 | (-0.0000) | |
| 130500 | 0.440 | (-0.0000) | |
| 131680 | 0.420 | (-0.0000) | |
| 132860 | 0.400 | (-0.0000) | |
| 134040 | 0.380 | (-0.0000) | |
| 135220 | 0.360 | (-0.0000) | |
| 136400 | 0.340 | (-0.0000) | |

| | | | |
|-----------|-------|-----------|---|
| 137580 | 0.320 | (-0.0000) | |
| 138765 | 0.300 | (-0.0000) | |
| 139945 | 0.280 | (-0.0000) | |
| 141125 | 0.260 | (-0.0000) | |
| ball.mpr: | 32 | [Rows] | Quebec Ministry of Finance |
| 0 | 0.750 | (-0.0000) | |
| 32070 | 0.740 | (-0.0000) | |
| 33255 | 0.730 | (-0.0000) | |
| 34450 | 0.720 | (-0.0000) | |
| 35630 | 0.710 | (-0.0000) | |
| 36820 | 0.700 | (-0.0000) | |
| 38000 | 0.690 | (-0.0000) | |
| 39200 | 0.680 | (-0.0000) | |
| 40385 | 0.670 | (-0.0000) | |
| 41565 | 0.660 | (-0.0000) | |
| 42750 | 0.650 | (-0.0000) | |
| 43945 | 0.640 | (-0.0000) | |
| 45135 | 0.630 | (-0.0000) | |
| 46325 | 0.620 | (-0.0000) | |
| 47505 | 0.610 | (-0.0000) | |
| 48700 | 0.600 | (-0.0000) | |
| 87885 | 0.570 | (-0.0000) | |
| 126175 | 0.540 | (-0.0000) | |
| 127370 | 0.520 | (-0.0000) | |
| 128565 | 0.500 | (-0.0000) | |
| 129760 | 0.480 | (-0.0000) | |
| 130960 | 0.460 | (-0.0000) | |
| 132155 | 0.440 | (-0.0000) | |
| 133350 | 0.420 | (-0.0000) | |
| 134545 | 0.400 | (-0.0000) | |
| 135740 | 0.380 | (-0.0000) | |
| 136935 | 0.360 | (-0.0000) | |
| 138130 | 0.340 | (-0.0000) | |
| 139325 | 0.320 | (-0.0000) | |
| 140525 | 0.300 | (-0.0000) | |
| 141720 | 0.280 | (-0.0000) | |
| 142915 | 0.260 | (-0.0000) | |
| ba12.mpr: | 32 | [Rows] | Grown from ball.mpr using CPIQU=1.021941 |
| 0 | 0.750 | (-0.0000) | |
| 32774 | 0.740 | (-0.0000) | |
| 33985 | 0.730 | (-0.0000) | |
| 35206 | 0.720 | (-0.0000) | |
| 36412 | 0.710 | (-0.0000) | |
| 37628 | 0.700 | (-0.0000) | |
| 38834 | 0.690 | (-0.0000) | |
| 40060 | 0.680 | (-0.0000) | |

| | | |
|-----------|-------|--|
| 41271 | 0.670 | (-0.0000) |
| 42477 | 0.660 | (-0.0000) |
| 43688 | 0.650 | (-0.0000) |
| 44909 | 0.640 | (-0.0000) |
| 46125 | 0.630 | (-0.0000) |
| 47341 | 0.620 | (-0.0000) |
| 48547 | 0.610 | (-0.0000) |
| 49769 | 0.600 | (-0.0000) |
| 89813 | 0.570 | (-0.0000) |
| 128943 | 0.540 | (-0.0000) |
| 130165 | 0.520 | (-0.0000) |
| 131386 | 0.500 | (-0.0000) |
| 132607 | 0.480 | (-0.0000) |
| 133833 | 0.460 | (-0.0000) |
| 135055 | 0.440 | (-0.0000) |
| 136276 | 0.420 | (-0.0000) |
| 137497 | 0.400 | (-0.0000) |
| 138718 | 0.380 | (-0.0000) |
| 139939 | 0.360 | (-0.0000) |
| 141161 | 0.340 | (-0.0000) |
| 142382 | 0.320 | (-0.0000) |
| 143608 | 0.300 | (-0.0000) |
| 144829 | 0.280 | (-0.0000) |
| 146051 | 0.260 | (-0.0000) |
| ba13.mpr: | 32 | [Rows] Grown from ba12.mpr using CPIQU=1.019818 |
| 0 | 0.750 | (-0.0000) |
| 33424 | 0.740 | (-0.0000) |
| 34659 | 0.730 | (-0.0000) |
| 35904 | 0.720 | (-0.0000) |
| 37134 | 0.710 | (-0.0000) |
| 38374 | 0.700 | (-0.0000) |
| 39604 | 0.690 | (-0.0000) |
| 40854 | 0.680 | (-0.0000) |
| 42089 | 0.670 | (-0.0000) |
| 43319 | 0.660 | (-0.0000) |
| 44554 | 0.650 | (-0.0000) |
| 45799 | 0.640 | (-0.0000) |
| 47039 | 0.630 | (-0.0000) |
| 48279 | 0.620 | (-0.0000) |
| 49509 | 0.610 | (-0.0000) |
| 50755 | 0.600 | (-0.0000) |
| 91593 | 0.570 | (-0.0000) |
| 131498 | 0.540 | (-0.0000) |
| 132745 | 0.520 | (-0.0000) |
| 133990 | 0.500 | (-0.0000) |
| 135235 | 0.480 | (-0.0000) |

| | | | |
|-----------|-------|-----------|---|
| 136485 | 0.460 | (-0.0000) | |
| 137732 | 0.440 | (-0.0000) | |
| 138977 | 0.420 | (-0.0000) | |
| 140222 | 0.400 | (-0.0000) | |
| 141467 | 0.380 | (-0.0000) | |
| 142712 | 0.360 | (-0.0000) | |
| 143959 | 0.340 | (-0.0000) | |
| 145204 | 0.320 | (-0.0000) | |
| 146454 | 0.300 | (-0.0000) | |
| 147699 | 0.280 | (-0.0000) | |
| 148945 | 0.260 | (-0.0000) | |
| ba14.mpr: | 32 | [Rows] | Grown from ba13.mpr using CPIQU=1.020243 |
| 0 | 0.750 | (-0.0000) | |
| 34101 | 0.740 | (-0.0000) | |
| 35361 | 0.730 | (-0.0000) | |
| 36631 | 0.720 | (-0.0000) | |
| 37886 | 0.710 | (-0.0000) | |
| 39151 | 0.700 | (-0.0000) | |
| 40406 | 0.690 | (-0.0000) | |
| 41681 | 0.680 | (-0.0000) | |
| 42941 | 0.670 | (-0.0000) | |
| 44196 | 0.660 | (-0.0000) | |
| 45456 | 0.650 | (-0.0000) | |
| 46726 | 0.640 | (-0.0000) | |
| 47991 | 0.630 | (-0.0000) | |
| 49256 | 0.620 | (-0.0000) | |
| 50511 | 0.610 | (-0.0000) | |
| 51782 | 0.600 | (-0.0000) | |
| 93447 | 0.570 | (-0.0000) | |
| 134160 | 0.540 | (-0.0000) | |
| 135432 | 0.520 | (-0.0000) | |
| 136702 | 0.500 | (-0.0000) | |
| 137973 | 0.480 | (-0.0000) | |
| 139248 | 0.460 | (-0.0000) | |
| 140520 | 0.440 | (-0.0000) | |
| 141790 | 0.420 | (-0.0000) | |
| 143061 | 0.400 | (-0.0000) | |
| 144331 | 0.380 | (-0.0000) | |
| 145601 | 0.360 | (-0.0000) | |
| 146873 | 0.340 | (-0.0000) | |
| 148143 | 0.320 | (-0.0000) | |
| 149419 | 0.300 | (-0.0000) | |
| 150689 | 0.280 | (-0.0000) | |
| 151960 | 0.260 | (-0.0000) | |
| ba15.mpr: | 32 | [Rows] | Grown from ba14.mpr using CPIQU=1.019841 |

| | | |
|-----------|-------|--|
| 0 | 0.750 | (-0.0000) |
| 34778 | 0.740 | (-0.0000) |
| 36063 | 0.730 | (-0.0000) |
| 37358 | 0.720 | (-0.0000) |
| 38638 | 0.710 | (-0.0000) |
| 39928 | 0.700 | (-0.0000) |
| 41208 | 0.690 | (-0.0000) |
| 42508 | 0.680 | (-0.0000) |
| 43793 | 0.670 | (-0.0000) |
| 45073 | 0.660 | (-0.0000) |
| 46358 | 0.650 | (-0.0000) |
| 47653 | 0.640 | (-0.0000) |
| 48943 | 0.630 | (-0.0000) |
| 50233 | 0.620 | (-0.0000) |
| 51513 | 0.610 | (-0.0000) |
| 52809 | 0.600 | (-0.0000) |
| 95301 | 0.570 | (-0.0000) |
| 136822 | 0.540 | (-0.0000) |
| 138119 | 0.520 | (-0.0000) |
| 139414 | 0.500 | (-0.0000) |
| 140711 | 0.480 | (-0.0000) |
| 142011 | 0.460 | (-0.0000) |
| 143308 | 0.440 | (-0.0000) |
| 144603 | 0.420 | (-0.0000) |
| 145899 | 0.400 | (-0.0000) |
| 147195 | 0.380 | (-0.0000) |
| 148490 | 0.360 | (-0.0000) |
| 149787 | 0.340 | (-0.0000) |
| 151082 | 0.320 | (-0.0000) |
| 152384 | 0.300 | (-0.0000) |
| 153679 | 0.280 | (-0.0000) |
| 154975 | 0.260 | (-0.0000) |
| ba16.mpr: | 32 | [Rows] Grown from ba15.mpr using CPIQU=1.020233 |
| 0 | 0.750 | (-0.0000) |
| 35482 | 0.740 | (-0.0000) |
| 36793 | 0.730 | (-0.0000) |
| 38114 | 0.720 | (-0.0000) |
| 39420 | 0.710 | (-0.0000) |
| 40736 | 0.700 | (-0.0000) |
| 42042 | 0.690 | (-0.0000) |
| 43368 | 0.680 | (-0.0000) |
| 44679 | 0.670 | (-0.0000) |
| 45985 | 0.660 | (-0.0000) |
| 47296 | 0.650 | (-0.0000) |
| 48617 | 0.640 | (-0.0000) |
| 49933 | 0.630 | (-0.0000) |

| | | |
|--------|-------|-----------|
| 51249 | 0.620 | (-0.0000) |
| 52555 | 0.610 | (-0.0000) |
| 53877 | 0.600 | (-0.0000) |
| 97229 | 0.570 | (-0.0000) |
| 139590 | 0.540 | (-0.0000) |
| 140914 | 0.520 | (-0.0000) |
| 142235 | 0.500 | (-0.0000) |
| 143558 | 0.480 | (-0.0000) |
| 144884 | 0.460 | (-0.0000) |
| 146208 | 0.440 | (-0.0000) |
| 147529 | 0.420 | (-0.0000) |
| 148851 | 0.400 | (-0.0000) |
| 150173 | 0.380 | (-0.0000) |
| 151494 | 0.360 | (-0.0000) |
| 152818 | 0.340 | (-0.0000) |
| 154139 | 0.320 | (-0.0000) |
| 155467 | 0.300 | (-0.0000) |
| 156788 | 0.280 | (-0.0000) |
| 158111 | 0.260 | (-0.0000) |

QCHATNF Quebec charitable donations maximum % net income

DESCRIPTION

This parameter is the maximum percentage of net income that can be claimed as Quebec charitable donations.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.20000 | -- | Quebec Income Tax 1997 - Line 389 |
| ba98.mpr: | 0.75000 | 275.0% | Quebec Income Tax 1998 - Line 389 |
| ba99.mpr: | 0.75000 | 0.0% | Quebec Income Tax 1999 - Line 389 |
| ba00.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2000 - Line 389 |
| ba01.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2001 - Line 389 |
| ba02.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2002 - Line 389 |
| ba03.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2003 - Line 389 |
| ba04.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2004 - Line 389 |
| ba05.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2005 - Line 389 |
| ba06.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2006 - Line 393 |
| ba07.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2007 - Line 393 |
| ba08.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2008 - Line 393 |
| ba09.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2009 - Line 393 |
| ba10.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2010 - Line 393 |
| ba11.mpr: | 0.75000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter controls how the tax credits for contributions are applied.

When it is set to 1, people can deduct the following tax credits for contributions: the health services fund contribution tax credit (imqhsftc), the CPP/QPP contribution tax credit (imqcpptc), the EI contribution tax credit (imquictc), the Quebec parental insurance contribution premium for paid workers (imqqpiptc) and for the self-employed (imqqpsetc).

When it is set to 2, people can claim the maximum of the complementary amount, QSTSCA, and the credits for contributions.

When it is set to 3, the basic amount (QBXM) is increased and people are no longer eligible for the complementary amount (QSTSCA) or the credits for contributions.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------|
| ba97.mpr: | 1 | -- | Option |
| ba98.mpr: | 1 | -- | Option |
| ba99.mpr: | 1 | -- | Option |
| ba00.mpr: | 1 | -- | Option |
| ba01.mpr: | 1 | -- | Option |
| ba02.mpr: | 1 | -- | Option |
| ba03.mpr: | 1 | -- | Option |
| ba04.mpr: | 1 | -- | Option |
| ba05.mpr: | 2 | -- | Quebec Income Tax 2005 - |

Line 356

```

ba06.mpr:    2          --      Quebec Income Tax 2006 -
              Line 350
ba07.mpr:    2          --      Quebec Income Tax 2007 -
              Line 350
ba08.mpr:    3          --      Quebec Income Tax 2008 -
              Line 350
ba09.mpr:    3          --      Quebec Income Tax 2009 -
              Line 350
ba10.mpr:    3          --      Quebec Income Tax 2010 -
              Line 350
ba11.mpr:    3          --      Copied from ba10.mpr
ba12.mpr:    3          --      Copied from ba11.mpr
ba13.mpr:    3          --      Copied from ba12.mpr
ba14.mpr:    3          --      Copied from ba13.mpr
ba15.mpr:    3          --      Copied from ba14.mpr
ba16.mpr:    3          --      Copied from ba15.mpr

```

QDGUR Quebec dividend gross-up rate

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates, depending on the taxation year. Taxable dividends deemed to be from other than eligible (small) corporations (imqdivt) are calculated as idividie * multiplied by this gross-up rate.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 1.25000 | -- | Quebec Income Tax 1997 - Line 128 |

| | | | |
|-----------|---------|------|--------------------------------------|
| ba98.mpr: | 1.25000 | 0.0% | Quebec Income Tax 1998 - Line 128 |
| ba99.mpr: | 1.25000 | 0.0% | Quebec Income Tax 1999 - Line 128 |
| ba00.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2000 - Line 128 |
| ba01.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2001 - Line 128 |
| ba02.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2002 - Line 128 |
| ba03.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2003 - Line 128 |
| ba04.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2004 - Line 128 |
| ba05.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2005 - Line 128 |
| ba06.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2006 - Line 128 |
| ba07.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2007 - Line 128 |
| ba08.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2008 - Line 128 |
| ba09.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2009 - Line 128 |
| ba10.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2010 - Line 128 |
| ba11.mpr: | 1.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.25000 | 0.0% | Copied from ba15.mpr |

QDGURLC Quebec dividend gross-up rate from large (eligible) corporations

DESCRIPTION

Dividends are split into two taxable amounts which may have different gross up rates, depending on the taxation year. Taxable dividends deemed to be from eligible (large) corporations (imqldivt) are calculated as ididive multiplied by this gross-up rate.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1.25000 | -- | Quebec Income Tax 1997 - Line 128 |
| ba98.mpr: | 1.25000 | 0.0% | Quebec Income Tax 1998 - Line 128 |
| ba99.mpr: | 1.25000 | 0.0% | Quebec Income Tax 1999 - Line 128 |
| ba00.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2000 - Line 128 |
| ba01.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2001 - Line 128 |
| ba02.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2002 - Line 128 |
| ba03.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2003 - Line 128 |
| ba04.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2004 - Line 128 |
| ba05.mpr: | 1.25000 | 0.0% | Quebec Income Tax 2005 - Line 128 |
| ba06.mpr: | 1.45000 | 16.0% | Quebec Income Tax 2006 - Line 128 |
| ba07.mpr: | 1.45000 | 0.0% | Quebec Income Tax 2007 - Line 128 |
| ba08.mpr: | 1.45000 | 0.0% | Quebec Income Tax 2008 - Line 128 |
| ba09.mpr: | 1.45000 | 0.0% | Quebec Income Tax 2009 - Line 128 |
| ba10.mpr: | 1.44000 | -0.7% | Quebec Income Tax 2010 - Line 128 |
| ba11.mpr: | 1.41000 | -2.1% | Quebec Budget 2008, Budget Plan - Section F |

| | | | |
|-----------|---------|-------|--|
| ba12.mpr: | 1.38000 | -2.1% | Quebec Budget 2008, Budget Plan - Section F |
| ba13.mpr: | 1.38000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.38000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.38000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.38000 | 0.0% | Copied from ba15.mpr |

QDTCNCA1 Quebec Dependent Tax Credit Amount for first dependent without child assistance

DESCRIPTION

This parameter contains the amount that parents, whose adult children (18+) are students, may claim as part of their tax credits respecting dependents for the first adult dependent student, providing that there are no children in the family eligible for the child assistance. This will only be in effect when QCAFLAG is set to 1. The total value of the dependent tax credit is multiplied by QNTPCR. The resulting tax credit is added to imqdtc.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 2805.00 | -- | Form TP-1015.3-V 2005-01 |
| ba06.mpr: | 2875.00 | 2.5% | Form TP-1015.PM-V 2006-01 |

| | | | |
|-----------|---------|-------|--|
| ba07.mpr: | 2935.00 | 2.1% | Form TP-1015.3-V 2007-01 |
| ba08.mpr: | 2740.00 | -6.6% | Form TP-1015.3-V 2008-01 |
| ba09.mpr: | 2805.00 | 2.4% | Form TP-1015.3-V 2009-01 |
| ba10.mpr: | 2820.00 | 0.5% | Quebec Income Tax 2010 - Line 367 & Schedule A(C) |
| ba11.mpr: | 2855.00 | 1.2% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 2917.64 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 2975.46 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 3035.69 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 3095.92 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 3158.56 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QDTCNCA2 Quebec Dependent Tax Credit Amount for other dependents without child assistance

DESCRIPTION

This parameter contains the amount that parents, whose adult children (18+) are students, may claim as part of their tax credits respecting dependents for the second and subsequent adult dependent students, providing that there are no children in the family eligible for the child assistance. This amount, less the income of the dependent, may also be added for dependent adult children not in school. This will only be in effect when QCAFLAG is set to 1. The total value of the dependent tax credit is multiplied by QNTCR. The resulting tax credit is added to imqdtc.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 2585.00 | -- | Form TP-1015.3-V 2005-01 |
| ba06.mpr: | 2650.00 | 2.5% | Form TP-1015.PM-V 2006-01 |
| ba07.mpr: | 2705.00 | 2.1% | Form TP-1015.3-V 2007-01 |
| ba08.mpr: | 2740.00 | 1.3% | Form TP-1015.3-V 2008-01 |
| ba09.mpr: | 2805.00 | 2.4% | Form TP-1015.3-V 2009-01 |
| ba10.mpr: | 2820.00 | 0.5% | Quebec Income Tax 2010 - Line 367 & Schedule A(C) |
| ba11.mpr: | 2855.00 | 1.2% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 2917.64 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 2975.46 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 3035.69 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 3095.92 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 3158.56 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QDTCR Quebec dividend tax credit rate

DESCRIPTION

The Quebec dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imqsdvnt) times this proportion. The total dividend tax credit (imqdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.08870 | -- | Quebec Income Tax 1997 - Line 415 |
| ba98.mpr: | 0.08870 | 0.0% | Quebec Income Tax 1998 - Line 415 |
| ba99.mpr: | 0.09850 | 11.0% | Quebec Income Tax 1999 - Line 415 |
| ba00.mpr: | 0.10830 | 9.9% | Quebec Income Tax 2000 - Line 415 |
| ba01.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2001 - Line 415 |
| ba02.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2002 - Line 415 |
| ba03.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2003 - Line 415 |
| ba04.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2004 - Line 415 |
| ba05.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2005 - Line 415 |
| ba06.mpr: | 0.08000 | -26.1% | Quebec Income Tax 2006 - Line 415 |
| ba07.mpr: | 0.10000 | 25.0% | Quebec Income Tax 2007 - Line 415 |
| ba08.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2008 - Line 415 |
| ba09.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2009 - Line 415 |
| ba10.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2010 - Line 415 |
| ba11.mpr: | 0.10000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

QDTCRLC Quebec dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Quebec dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imqldivt) times this proportion. The total dividend tax credit (imqdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--------------------------------------|
| ba97.mpr: | 0.08870 | -- | Quebec Income Tax 1997 - Line 415 |
| ba98.mpr: | 0.08870 | 0.0% | Quebec Income Tax 1998 - Line 415 |
| ba99.mpr: | 0.09850 | 11.0% | Quebec Income Tax 1999 - Line 415 |
| ba00.mpr: | 0.10830 | 9.9% | Quebec Income Tax 2000 - Line 415 |
| ba01.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2001 - Line 415 |
| ba02.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2002 - Line 415 |

| | | | |
|-----------|---------|-------|--------------------------------------|
| ba03.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2003 - Line 415 |
| ba04.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2004 - Line 415 |
| ba05.mpr: | 0.10830 | 0.0% | Quebec Income Tax 2005 - Line 415 |
| ba06.mpr: | 0.11900 | 9.9% | Quebec Income Tax 2006 - Line 415 |
| ba07.mpr: | 0.17250 | 45.0% | Quebec Income Tax 2007 - Line 415 |
| ba08.mpr: | 0.17255 | 0.0% | Quebec Income Tax 2008 - Line 415 |
| ba09.mpr: | 0.17255 | 0.0% | Quebec Income Tax 2009 - Line 415 |
| ba10.mpr: | 0.17136 | -0.7% | Quebec Income Tax 2010 - Line 415 |
| ba11.mpr: | 0.17136 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.17136 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.17136 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.17136 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.17136 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.17136 | 0.0% | Copied from ba15.mpr |

QDTCSPA Quebec Dependent Tax Credit Single Parent Amount (no child assistance)

DESCRIPTION

This parameter contains the maximum additional amount for the Quebec dependant tax credit amount for single-parent families. This will only be in effect when QCAFLAG is set to 1. Single parent families may add, in the calculation of a tax credit respecting adult dependants who are students, this amount. The total value of the dependent tax credit is multiplied by QNTCR. The resulting tax credit is added to imqdtc. This amount replaces QLPXM.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 1400.00 | -- | Quebec Income Tax 2005 - Line 367 & Schedule A(A) |
| ba06.mpr: | 1435.00 | 2.5% | Quebec Income Tax 2006 - Line 367 & Schedule A(A) |
| ba07.mpr: | 1465.00 | 2.1% | Quebec Income Tax 2007 - Line 361 & Schedule B(B) |
| ba08.mpr: | 1485.00 | 1.4% | Quebec Income Tax 2008 - Line 361 & Schedule B(B) |
| ba09.mpr: | 1520.00 | 2.4% | Quebec Income Tax 2009 - Line 361 & Schedule B(B) |
| ba10.mpr: | 1525.00 | 0.3% | Quebec Income Tax 2010 - Line 361 & Schedule B(B) |
| ba11.mpr: | 1574.15 | 3.2% | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 1608.69 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 1640.57 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 1673.78 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 1706.99 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 1741.53 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

This parameter denotes the application of employment expenses in the calculation of net income for Quebec provincial taxes. When this parameter is assigned to 1, the employment expenses are added to the total deductions (imqdedft). When this parameter is 0, the employment expenses are used to reduce the total income (imqitot). This represents a change to the Quebec Income Tax forms in 1998.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 1 | -- | Quebec Income Tax 1997 - Line 210 |
| ba98.mpr: | 0 | -- | Quebec Income Tax 1998 - Line 103 |
| ba99.mpr: | 0 | -- | Quebec Income Tax 1999 - Line 103 |
| ba00.mpr: | 0 | -- | Quebec Income Tax 2000 - Line 103 |
| ba01.mpr: | 0 | -- | Quebec Income Tax 2001 - Line 103 |
| ba02.mpr: | 0 | -- | Quebec Income Tax 2002 - Line 103 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 207 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 207 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 207 |

| | | | |
|-----------|---|----|--------------------------------------|
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 207 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 207 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 207 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 207 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 207 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QEIA1 Quebec eligible income family type #1

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA1 for married couples with dependant children.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 20390.00 | -- | Income Tax Return, 1997, Attachement B |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|------|----|---|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QEIA2 Quebec eligible income family type #2

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA2 for married couples with no dependant children.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|----------|--|
| ba97.mpr: | 11800.00 | -- Income Tax Return, 1997, Attachement B |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using DEFAULT=1.0000 |

QEIA3 Quebec eligible income family type #3

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA3 for single adults with dependant children.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 13345.00 | -- | Income Tax Return, 1997, Attachment B |
| ba98.mpr: | 1050.00 | -92.1% | Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 1050.00 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 1050.00 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 1050.00 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 1080.00 | 2.9% | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 1095.00 | 1.4% | Quebec Income Tax 2003 - Schedule B |
| ba04.mpr: | 1115.00 | 1.8% | Quebec Income Tax 2004 - Schedule B |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |

```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
                                DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
                                DEFAULT=1.0000

```

QEIA4 Quebec eligible income family type #4

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqe, is reduced by the amount QEIA4 for single adults with dependant children and other adults.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|--|
| ba97.mpr: | 12310.00 | -- Income Tax Return, 1997, Attachement B |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |

```

ba11.mpr:    0.00          --      Grown from ba10.mpr using
              DEFAULT=1.0000
ba12.mpr:    0.00          --      Grown from ba11.mpr using
              DEFAULT=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              DEFAULT=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              DEFAULT=1.0000

```

QEIA5 Quebec eligible income family type #5

DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA5 for families with no spouse or dependant children.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 5900.00 | -- | Income Tax Return, 1997, Attachement B and line 530 |
| ba98.mpr: | 1050.00 | -82.2% | Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 1050.00 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 1050.00 | 0.0% | Quebec Income Tax 2000 - Schedule B |

| | | | |
|-----------|---------|------|---|
| ba01.mpr: | 1050.00 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 1080.00 | 2.9% | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 1095.00 | 1.4% | Quebec Income Tax 2003 - Schedule B |
| ba04.mpr: | 1115.00 | 1.8% | Quebec Income Tax 2004 - Schedule B |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QEIAA Quebec eligible income aged amount

DESCRIPTION

In calculating the eligible income (imqei) for Quebec Provincial Income Tax, this amount is used to increase the eligible income for the elderly.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 10000.00 | -- | Quebec Income Tax 1995 - Attachment B(B) & Line 535 |
| ba98.mpr: | 2200.00 | -78.0% | Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 2200.00 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2003 - Schedule B |
| ba04.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2004 - Schedule B |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QEMPDEDM Quebec earned income deduction for workers maximum

DESCRIPTION

Beginning in 2006, individuals will be able to deduct, in the calculation of their net income for a given taxation year, an amount equal to QEMPDEDP of their eligible earned income for the year, up to this amount. Eligible income includes wages and salaries as well as self-employment income. The value of the modeled Quebec earned income deduction is saved in imqempdd and added to imqdedft.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 500.00 | -- | Quebec Income Tax 2006 - Line 201 |
| ba07.mpr: | 1000.00 | 100.0% | Quebec Income Tax 2007 - Line 201 |
| ba08.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2008 - Line 201 |
| ba09.mpr: | 1025.00 | 2.5% | Quebec Income Tax 2009 - Line 201 |

| | | | |
|-----------|---------|------|---|
| ba10.mpr: | 1030.00 | 0.5% | Quebec Income Tax 2010 - Line 201 |
| ba11.mpr: | 1045.00 | 1.5% | Quebec Ministry of Finance |
| ba12.mpr: | 1067.93 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 1089.09 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 1111.14 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 1133.19 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 1156.12 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QEMPDEDP Quebec earned income deduction percent of income

DESCRIPTION

Beginning in 2006, individuals will be able to deduct, in the calculation of their net income for a given taxation year, an amount equal to this percentage of their eligible earned income for the year, up to QEMPDEDM. Eligible income includes wages and salaries as well as self-employment income. The value of the modeled Quebec earned income deduction is saved in imqempdd and added to imqdedft.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----------|--------------------------|
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.06000 | -- | Quebec Income Tax 2006 - |
| | | Line 201 | |
| ba07.mpr: | 0.06000 | 0.0% | Quebec Income Tax 2007 - |
| | | Line 201 | |
| ba08.mpr: | 0.06000 | 0.0% | Quebec Income Tax 2008 - |
| | | Line 201 | |
| ba09.mpr: | 0.06000 | 0.0% | Quebec Income Tax 2009 - |
| | | Line 201 | |
| ba10.mpr: | 0.06000 | 0.0% | Quebec Income Tax 2010 - |
| | | Line 201 | |
| ba11.mpr: | 0.06000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.06000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.06000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.06000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.06000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.06000 | 0.0% | Copied from ba15.mpr |

QESSNEEDS Quebec essential needs for transfer of parental contributions

DESCRIPTION

When QTPCFLG is set to 1, parents in Quebec can no longer get a tax credit for their dependent children 18 or over in full-time school who attend post-secondary school. Instead, children can transfer unused tax credits to their parents. Students who were in school for two terms can transfer credits up to a maximum of QESSNEEDS minus the Solidarity Tax Credit (imqstc) while students who were in school for one term can transfer a maximum of QESSNEEDS minus QPSXM minus imqstc.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 6650.00 | -- | Quebec Income Tax 2007 - Schedule S |
| ba08.mpr: | 6730.00 | 1.2% | Quebec Income Tax 2008 - Schedule S |
| ba09.mpr: | 6890.00 | 2.4% | Quebec Income Tax 2009 - Schedule S |
| ba10.mpr: | 6925.00 | 0.5% | Quebec Income Tax 2010 - Schedule S |
| ba11.mpr: | 7015.00 | 1.3% | Quebec Ministry of Finance |
| ba12.mpr: | 7168.92 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 7310.99 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 7458.99 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 7606.98 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 7760.89 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QEWAGE Quebec eligible age for Tax Credit for Experienced Worker

DESCRIPTION

People aged QEWAGE and over are eligible for the non-refundable Quebec Tax Credit for Experienced Workers (imqewtc).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 65 | -- | Quebec Budget Plan 2011 - Section E |
| ba13.mpr: | 65 | -- | Quebec Budget Plan 2011 - Section E |
| ba14.mpr: | 65 | -- | Quebec Budget Plan 2011 - Section E |
| ba15.mpr: | 65 | -- | Quebec Budget Plan 2011 - Section E |
| ba16.mpr: | 65 | -- | Quebec Budget Plan 2011 - Section E |

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 3000.00 | -- | Quebec Budget Plan 2011 - Section E |
| ba13.mpr: | 4000.00 | 33.3% | Quebec Budget Plan 2011 - Section E |

| | | | |
|-----------|----------|-------|--|
| ba14.mpr: | 5000.00 | 25.0% | Quebec Budget Plan 2011 - Section E |
| ba15.mpr: | 8000.00 | 60.0% | Quebec Budget Plan 2011 - Section E |
| ba16.mpr: | 10000.00 | 25.0% | Quebec Budget Plan 2011 - Section E |

QEWERNM Quebec Minimum eligible earnings for Tax Credit for Experienced Worker

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 5000.00 | -- | Quebec Budget Plan 2011 - Section E |
| ba13.mpr: | 5000.00 | 0.0% | Quebec Budget Plan 2011 - Section E |
| ba14.mpr: | 5000.00 | 0.0% | Quebec Budget Plan 2011 - Section E |
| ba15.mpr: | 5000.00 | 0.0% | Quebec Budget Plan 2011 - Section E |
| ba16.mpr: | 5000.00 | 0.0% | Quebec Budget Plan 2011 - Section E |

QEWFLAG Quebec flag for Tax Credit for Experienced Worker

DESCRIPTION

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 QEWEINC. To account for the Quebec earned income deduction for workers, the Tax Credit for Experienced Workers is then adjusted by multiplying by (1-QEMPDEDP).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 1 | -- | Quebec Budget Plan 2011 - Section E |
| ba13.mpr: | 1 | -- | Quebec Budget Plan 2011 - Section E |
| ba14.mpr: | 1 | -- | Quebec Budget Plan 2011 - Section E |
| ba15.mpr: | 1 | -- | Quebec Budget Plan 2011 - Section E |
| ba16.mpr: | 1 | -- | Quebec Budget Plan 2011 - Section E |

QEWTCR Quebec tax credit rate for Tax Credit for Experienced Worker

DESCRIPTION

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.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.16 | -- | Quebec Budget Plan 2011 - Section E |
| ba13.mpr: | 0.16 | 0.0% | Quebec Budget Plan 2011 - Section E |
| ba14.mpr: | 0.16 | 0.0% | Quebec Budget Plan 2011 - Section E |
| ba15.mpr: | 0.16 | 0.0% | Quebec Budget Plan 2011 - Section E |
| ba16.mpr: | 0.16 | 0.0% | Quebec Budget Plan 2011 - Section E |

DESCRIPTION

When QFAMFLG is set to 0, persons who lived alone had this value used to reduce their income used for calculating the tax reduction for families (imqei) in order to calculate the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

When QFAMFLG is set to 1, this is the amount which reduces net income in order to calculate the tax reduction for families (imqftr), the amount with respect to age, for a person living alone, or for retirement income (imqcalr), the real estate tax refund (imqptr) and the refundable QST credit (imqstr).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 4000.00 | -- | Attachement B, Quebec Income Tax Return |
| ba98.mpr: | 26000.00 | 550.0% | Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 26000.00 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 26000.00 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 26000.00 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 26700.00 | 2.7% | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 27095.00 | 1.5% | Quebec Income Tax 2003 - Schedule B(A) |

| | | | |
|-----------|----------|------|---|
| ba04.mpr: | 27635.00 | 2.0% | Quebec Income Tax 2004 - Schedule B(A) |
| ba05.mpr: | 28030.00 | 1.4% | Quebec Income Tax 2005 - Schedule B(A) |
| ba06.mpr: | 28710.00 | 2.4% | Quebec Income Tax 2006 - Schedule B(A) |
| ba07.mpr: | 29290.00 | 2.0% | Quebec Income Tax 2007 - Schedule B(A) |
| ba08.mpr: | 29645.00 | 1.2% | Quebec Income Tax 2008 - Schedule B(A) |
| ba09.mpr: | 30345.00 | 2.4% | Quebec Income Tax 2009 - Schedule B(A) |
| ba10.mpr: | 30490.00 | 0.5% | Quebec Income Tax 2010 - Schedule B(A) |
| ba11.mpr: | 30875.00 | 1.3% | Quebec Ministry of Finance |
| ba12.mpr: | 31552.43 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 32177.74 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 32829.11 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 33480.47 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 34157.88 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QFAMFLG Quebec family income deduction activation flag

DESCRIPTION

The calculation of the family tax credit is modified in 1998. The new calculation is activated by the flag QFAMFLG. The family net income is reduced by the family deduction (the reduced family income), QFAMDED, that is increased to \$26,000. A first part of the family credit is associated to a person living alone or with one or more dependant children, QEIA3 and QEIA5, all others (QEIA1, QEIA2, QEIA4) are set to zero. The amount for elderly, QEIAA, and for retirement income remains. The value of the first part of the credit is then the difference between those credits and the reduced family income considered at a rate QFAMRAT.

The second part of the family tax credit remains the same for the family structure with dependant children, the rate applied to the reduced family income, QFTRRR, is increased from 4% to 6%.

See also QFAMRAT.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Schedule B |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Schedule B |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Schedule B |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule B |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule B |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule B |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule B |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule B |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |

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ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

QFAMNETI Quebec family allowance tax credit net income concept flag

DESCRIPTION

This parameter defines the income definition to be used in the calculation of Quebec family allowance tax credit (imqfatc).

When assigned to 0, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 1, the net income is based on line 220 of the tax form and has the same calculation regardless of which form, general or simplified, was completed. The new concept of net income is calculated as total income less contributions paid to an RPP (idrpp), contributions paid to an RRSP (idrrsp), contributions to CPP/QPP by self-employed workers (imqcppse), if applicable and social benefits repayment (imrepay) if applicable. Beginning in 1998, this is the net income concept to be used to determine net family income. The flag is set to 1 beginning in 1999, since the calculation for the Quebec family allowance tax credit is based on previous year's income.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Quebec Income Tax 2000 - Schedule B |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Schedule B |

| | | | |
|-----------|---|----|--|
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Schedule B |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Schedule B |
| ba05.mpr: | 1 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Not in effect |
| ba09.mpr: | 1 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Not in effect |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QFAMRAT Quebec family income rate

DESCRIPTION

This is the rate applied to the net family income reduced by the deduction QFAMDED in the calculation of the first part of the family tax credit.

See also QFAMFLG for a description of the changes.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.15 | -- | Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 0.15 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 0.15 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 0.15 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 0.15 | 0.0% | Quebec Income Tax 2002 - Schedule B |
| ba03.mpr: | 0.15 | 0.0% | Quebec Income Tax 2003 - Schedule B(B) |
| ba04.mpr: | 0.15 | 0.0% | Quebec Income Tax 2004 - Schedule B(B) |
| ba05.mpr: | 0.15 | 0.0% | Quebec Income Tax 2005 - Schedule B(B) |
| ba06.mpr: | 0.15 | 0.0% | Quebec Income Tax 2006 - Schedule B(B) |
| ba07.mpr: | 0.15 | 0.0% | Quebec Income Tax 2007 - Schedule B(B) |
| ba08.mpr: | 0.15 | 0.0% | Quebec Income Tax 2008 - Schedule B(B) |
| ba09.mpr: | 0.15 | 0.0% | Quebec Income Tax 2009 - Schedule B(B) |
| ba10.mpr: | 0.15 | 0.0% | Quebec Income Tax 2010 - Schedule B(B) |
| ba11.mpr: | 0.15 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15 | 0.0% | Copied from ba15.mpr |

QFATCHIRR QFATC High income reduction rate

DESCRIPTION

Under the Quebec Family Allowance Tax Credit, this parameter represents the income reduction rate to be applied to the calculated benefit when the family net income exceeds the high income turndown (QFATCHITD). This is valid only when QFATCOPT = 2.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.05000 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 0.05000 | 0.0% | Reglements sur les prestations familiales |
| ba00.mpr: | 0.05000 | 0.0% | Reglements sur les prestations familiales |
| ba01.mpr: | 0.05000 | 0.0% | Reglements sur les prestations familiales |
| ba02.mpr: | 0.05000 | 0.0% | Reglements sur les prestations familiales |
| ba03.mpr: | 0.05000 | 0.0% | Reglements sur les prestations familiales |
| ba04.mpr: | 0.05000 | 0.0% | Reglements sur les prestations familiales |
| ba05.mpr: | 0.00000 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |


```

ba09.mpr:    0.00000    --    Not in effect
ba10.mpr:    0.00000    --    Not in effect
ba11.mpr:    0.00000    --    Copied from ba10.mpr
ba12.mpr:    0.00000    --    Copied from ba11.mpr
ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

QFATCHITD QFATC High income turndown

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), this parameter represents the high income turndown level. For families with net income over this amount, the Quebec Family Allowance Tax Credit is equal to the minimum benefit amount (depending on the number of children) less the difference between the family net income and this turndown amount multiplied by the applicable reduction rate (QFATCHIRR).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 50000.00 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 50000.00 | 0.0% | Reglements sur les prestations familiales |
| ba00.mpr: | 50000.00 | 0.0% | Reglements sur les prestations familiales |
| ba01.mpr: | 50000.00 | 0.0% | Reglements sur les prestations familiales |

| | | | |
|-----------|----------|------|---|
| ba02.mpr: | 50000.00 | 0.0% | Reglements sur les prestations familiales |
| ba03.mpr: | 50000.00 | 0.0% | Reglements sur les prestations familiales |
| ba04.mpr: | 50000.00 | 0.0% | Reglements sur les prestations familiales |
| ba05.mpr: | 0.00 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QFATCK6 QFATC Supplement for kids under 6 in large families [#kids][#kids<6]

DESCRIPTION

This is the table for the supplement for families with 4 kids and more and kids under 6 years of age in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0.00 | 0.00 | 0.00 0.00 0.00 0.00 |
| ba98.mpr: | 16 | [Rows] Reglements sur les prestations familiales |
| 0.00 | 0.00 | 0.00 0.00 0.00 0.00 |
| 0.00 | 0.00 | 0.00 0.00 0.00 0.00 |
| 0.00 | 0.00 | 0.00 0.00 0.00 0.00 |
| 0.00 | 0.00 | 0.00 0.00 0.00 0.00 |
| 0.00 | 270.00 | 856.00 1091.00 1208.00 0.00 |
| 0.00 | 134.00 | 720.00 1306.00 1540.00 1657.00 |
| 0.00 | 0.00 | 583.00 1169.00 1755.00 1989.00 |
| 0.00 | 0.00 | 446.00 1032.00 1618.00 2204.00 |
| 0.00 | 0.00 | 310.00 896.00 1482.00 2068.00 |
| 0.00 | 0.00 | 173.00 759.00 1345.00 1931.00 |
| 0.00 | 0.00 | 36.00 622.00 1208.00 1794.00 |
| 0.00 | 0.00 | 0.00 486.00 1072.00 1658.00 |
| 0.00 | 0.00 | 0.00 349.00 935.00 1521.00 |
| 0.00 | 0.00 | 0.00 213.00 798.00 1384.00 |
| 0.00 | 0.00 | 0.00 76.00 662.00 1248.00 |
| 0.00 | 0.00 | 0.00 0.00 525.00 1111.00 |
| ba99.mpr: | | [Same] Reglements sur les prestations familiales |

| | | | | |
|-----------|------|------|--------|---|
| ba00.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba01.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba02.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba03.mpr: | 1 | | [Rows] | Not in effect |
| | 0.00 | 0.00 | | 0.00 0.00 0.00 0.00 |
| ba04.mpr: | | | [Same] | Not in effect |
| ba05.mpr: | | | [Same] | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | | | [Same] | Not in effect |
| ba07.mpr: | | | [Same] | Not in effect |
| ba08.mpr: | | | [Same] | Not in effect |
| ba09.mpr: | | | [Same] | Not in effect |
| ba10.mpr: | | | [Same] | Not in effect |
| ba11.mpr: | | | [Same] | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | | | [Same] | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | | | [Same] | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | | | [Same] | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | | | [Same] | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | | | [Same] | Grown from ba15.mpr using DEFAULT=1.0000 |

QFATCK6PYR QFATC supplement for kids under 6 phase out year proportion

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was available for large families with children under the age of 6 who were also born before August 1, 1997. This parameter contains the proportion of the year that is before August 1. For each child in the family under the age of 6, their age is compared to the difference between TARGETYEAR and QFATCK6YR. If this difference is less than their age, they qualify as an eligible child. If the difference is equal to the child's age (meaning that their year of birth would be 1997), then a random number is compared to this parameter to determine if the child was born before August 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.58333 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 0.58333 | 0.0% | Reglements sur les prestations familiales |
| ba00.mpr: | 0.58333 | 0.0% | Reglements sur les prestations familiales |
| ba01.mpr: | 0.58333 | 0.0% | Reglements sur les prestations familiales |
| ba02.mpr: | 0.58333 | 0.0% | Reglements sur les prestations familiales |
| ba03.mpr: | 0.58333 | 0.0% | Reglements sur les prestations familiales |
| ba04.mpr: | 0.58333 | 0.0% | Reglements sur les prestations familiales |
| ba05.mpr: | 0.00000 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

Under the Quebec Family Allowance Tax Credit (QFATCOPT=2), an extra supplement was available for large families with children under the age of 6 who were also born before August 1, 1997. This parameter contains the year cutoff point for this program. For each child in the family under the age of 6, their age is compared to the difference between TARGETYEAR and this parameter. If this difference is less than their age, they qualify as an eligible child. If the difference is equal to the child's age (meaning that their year of birth would be 1997), then a random number is compared to QFATCK6PYR to determine if the child was born before August 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1997 | -- | Not in effect |
| ba98.mpr: | 1997 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 1997 | -- | Reglements sur les prestations familiales |
| ba00.mpr: | 1997 | -- | Reglements sur les prestations familiales |
| ba01.mpr: | 1997 | -- | Reglements sur les prestations familiales |
| ba02.mpr: | 1997 | -- | Reglements sur les prestations familiales |
| ba03.mpr: | 1997 | -- | Reglements sur les prestations familiales |
| ba04.mpr: | 1997 | -- | Reglements sur les prestations familiales |

| | | | |
|-----------|------|----|------------------------|
| ba05.mpr: | 1997 | -- | Not in effect - Quebec |
| | | | Budget 2004 |
| ba06.mpr: | 1997 | -- | Not in effect |
| ba07.mpr: | 1997 | -- | Not in effect |
| ba08.mpr: | 1997 | -- | Not in effect |
| ba09.mpr: | 1997 | -- | Not in effect |
| ba10.mpr: | 1997 | -- | Not in effect |
| ba11.mpr: | 1997 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1997 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1997 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1997 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1997 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1997 | -- | Copied from ba15.mpr |

QFATCMIN QFATC minimum benefit paid

DESCRIPTION

This is the minimum amount paid by the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 2.00 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 2.00 | 0.0% | Reglements sur les prestations familiales |

| | | | |
|-----------|------|------|---|
| ba00.mpr: | 2.00 | 0.0% | Reglements sur les prestations familiales |
| ba01.mpr: | 2.00 | 0.0% | Reglements sur les prestations familiales |
| ba02.mpr: | 2.00 | 0.0% | Reglements sur les prestations familiales |
| ba03.mpr: | 2.00 | 0.0% | Reglements sur les prestations familiales |
| ba04.mpr: | 2.00 | 0.0% | Reglements sur les prestations familiales |
| ba05.mpr: | 0.00 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QFATCMNK QFATC Minimum benefits by kid rank

DESCRIPTION

This is the table for the minimum benefit by kid rank in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | 3 | [Rows] Reglements sur les prestations familiales |
| | 1 | 131.000 (43.0000) |
| | 2 | 174.000 (801.0000) |
| | 3 | 975.000 (801.0000) |
| ba99.mpr: | | [Same] Reglements sur les prestations familiales |
| ba00.mpr: | 3 | [Rows] Reglements sur les prestations familiales |
| | 1 | 80.000 (0.0000) |
| | 2 | 80.000 (895.0000) |
| | 3 | 975.000 (895.0000) |
| ba01.mpr: | | [Same] Reglements sur les prestations familiales |
| ba02.mpr: | | [Same] Reglements sur les prestations familiales |
| ba03.mpr: | | [Same] Reglements sur les prestations familiales |
| ba04.mpr: | | [Same] Reglements sur les prestations familiales |
| ba05.mpr: | 2 | [Rows] Not in effect - Quebec Budget 2004 |
| | 1 | 0.000 (0.0000) |
| | 2 | 0.000 (0.0000) |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |
| ba09.mpr: | | [Same] Not in effect |

```

ba10.mpr:           [Same]   Not in effect
ba11.mpr:           [Same]   Grown from ba10.mpr using
                    DEFAULT=1.0000
ba12.mpr:           [Same]   Grown from ba11.mpr using
                    DEFAULT=1.0000
ba13.mpr:           [Same]   Grown from ba12.mpr using
                    DEFAULT=1.0000
ba14.mpr:           [Same]   Grown from ba13.mpr using
                    DEFAULT=1.0000
ba15.mpr:           [Same]   Grown from ba14.mpr using
                    DEFAULT=1.0000
ba16.mpr:           [Same]   Grown from ba15.mpr using
                    DEFAULT=1.0000

```

QFATCMRR QFATC turn down income levels and reduction rate for married parents

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for married couples in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|------------------|--------------|---|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | 2 | [Rows] Reglements sur les prestations familiales |

| | | | | |
|-----------|-------|-------|----------|---|
| | 21825 | 0.300 | (0.0000) | |
| | 25921 | 0.500 | (0.0000) | |
| ba99.mpr: | 2 | | [Rows] | Reglements sur les prestations familiales |
| | 21825 | 0.250 | (0.0000) | |
| | 25825 | 0.250 | (0.0000) | |
| ba00.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba01.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba02.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba03.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba04.mpr: | | | [Same] | Reglements sur les prestations familiales |
| ba05.mpr: | 2 | | [Rows] | Not in effect - Quebec Budget 2004 |
| | 21825 | 0.000 | (0.0000) | |
| | 25825 | 0.000 | (0.0000) | |
| ba06.mpr: | | | [Same] | Not in effect |
| ba07.mpr: | | | [Same] | Not in effect |
| ba08.mpr: | | | [Same] | Not in effect |
| ba09.mpr: | | | [Same] | Not in effect |
| ba10.mpr: | | | [Same] | Not in effect |
| ba11.mpr: | | | [Same] | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | | | [Same] | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | | | [Same] | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | | | [Same] | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | | | [Same] | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | | | [Same] | Grown from ba15.mpr using DEFAULT=1.0000 |

QFATCMXK QFATC Maximum benefits by kid rank

DESCRIPTION

This is the table for the maximum benefit by kid rank in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | 2 | [Rows] Reglements sur les prestations familiales |
| | 1 | 975.000 (0.0000) |
| | 2 | 975.000 (0.0000) |
| ba99.mpr: | 2 | [Rows] Reglements sur les prestations familiales |
| | 1 | 795.000 (0.0000) |
| | 2 | 795.000 (0.0000) |
| ba00.mpr: | 2 | [Rows] Reglements sur les prestations familiales |
| | 1 | 625.000 (0.0000) |
| | 2 | 625.000 (0.0000) |
| ba01.mpr: | | [Same] Reglements sur les prestations familiales |
| ba02.mpr: | | [Same] Reglements sur les prestations familiales |
| ba03.mpr: | | [Same] Reglements sur les prestations familiales |
| ba04.mpr: | | [Same] Reglements sur les prestations familiales |
| ba05.mpr: | 2 | [Rows] Not in effect - Quebec Budget 2004 |
| | 1 | 0.000 (0.0000) |
| | 2 | 0.000 (0.0000) |
| ba06.mpr: | | [Same] Not in effect |

| | | |
|-----------|--------|---|
| ba07.mpr: | [Same] | Not in effect |
| ba08.mpr: | [Same] | Not in effect |
| ba09.mpr: | [Same] | Not in effect |
| ba10.mpr: | [Same] | Not in effect |
| ba11.mpr: | [Same] | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | [Same] | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using DEFAULT=1.0000 |

QFATCOPT Quebec Family Allowance Tax Credit Option

DESCRIPTION

When set to 1 it activates the calculation of the Quebec family allowance, the Quebec new born allocation and the Quebec availability allowance. When set to 2 it activates the calculation of the Quebec Family Allowance Tax Credit. When set to 3 and QCAFLAG is set to 1, it activates the Quebec Child Assistance Refundable Tax Credit.

The Quebec Family Allowance Tax Credit started in September 1997 – 1998 in the model. The Quebec Family Allowance Tax Credit is a credit based on previous year net family income and is non-taxable. The maximum credits vary with the number of children (QFATCMXK), and a supplement QFATCSUP is allocated to single parent families. For families with 4 kids and more, a supplement, QFATCK6, is added that varies with the number of kids in the family and the number of kids under 6. The credit is maximum until it reaches the first turn down income level with a specific reduction rate. The sequence of turn down incomes and reduction rates for single parent families are in QFATCSRR and for married couples in QFATCMRR. The turning point at QFATD4KI is increased by QFATD4K for each child over three. The benefits are reduced up to a minimum based on the number of children in the family (QFATCMNK) until the net family income reaches the last turning point in either QFATCSRR or QFATCMRR. At this last turning point the benefits are starting to reduce until they reach a minimum for payments of QFATCMIN. The program is implemented by copying the reduction rate table (QFATCSRR or QFATCMRR) into a temporary table. Then another temporary table assigns benefits and reduction rates to turning point incomes. Finally, the calculated benefits, imqfatc, are assigned to the women in the married couples or to the head of the single parent family. A take-up rate, QFATCTK, selects the assigned individual only if a random number is higher than the level specified by its total income. As a standard, QFATCTK is set to zero and all individuals are selected.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| famod | Compute family allowance |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba00.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba01.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba02.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba03.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba04.mpr: | 2 | -- | Reglements sur les prestations familiales |
| ba05.mpr: | 3 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 3 | -- | See QCAFLAG |
| ba07.mpr: | 3 | -- | Not in effect |
| ba08.mpr: | 3 | -- | Not in effect |
| ba09.mpr: | 3 | -- | Not in effect |
| ba10.mpr: | 3 | -- | Not in effect |
| ba11.mpr: | 3 | -- | Copied from ba10.mpr |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

QFATCSRR QFATC turn down income levels and reduction rate for single parent

DESCRIPTION

This is the table for the turn down income and the corresponding reduction rate for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 3 | [Rows] Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | 3 | [Rows] Reglements sur les prestations familiales |
| | 15332 | 0.500 (-0.0000) |
| | 20921 | 0.300 (0.0000) |
| | 25921 | 0.500 (0.0000) |
| ba99.mpr: | 2 | [Rows] Reglements sur les prestations familiales |
| | 15332 | 0.350 (-0.0000) |
| | 20921 | 0.250 (-0.0000) |
| ba00.mpr: | 2 | [Rows] Reglements sur les prestations familiales |
| | 15332 | 0.350 (-0.0000) |
| | 21214 | 0.250 (-0.0000) |

| | | | |
|-----------|---|-------|--|
| ba01.mpr: | | | [Same] Reglements sur les prestations familiales |
| ba02.mpr: | | | [Same] Reglements sur les prestations familiales |
| ba03.mpr: | | | [Same] Reglements sur les prestations familiales |
| ba04.mpr: | | | [Same] Reglements sur les prestations familiales |
| ba05.mpr: | 2 | | [Rows] Not in effect - Quebec Budget 2004 |
| | 0 | 0.000 | (0.0000) |
| | 0 | 0.000 | (0.0000) |
| ba06.mpr: | | | [Same] Not in effect |
| ba07.mpr: | | | [Same] Not in effect |
| ba08.mpr: | | | [Same] Not in effect |
| ba09.mpr: | | | [Same] Not in effect |
| ba10.mpr: | | | [Same] Not in effect |
| ba11.mpr: | | | [Same] Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | | | [Same] Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | | | [Same] Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | | | [Same] Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | | | [Same] Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | | | [Same] Grown from ba15.mpr using DEFAULT=1.0000 |

QFATCSUP Quebec Family Allowance Tax Credit Supplement for single parent

DESCRIPTION

This is the supplement for single parent families in the Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 1300.00 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 1300.00 | 0.0% | Reglements sur les prestations familiales |
| ba00.mpr: | 1300.00 | 0.0% | Reglements sur les prestations familiales |
| ba01.mpr: | 1300.00 | 0.0% | Reglements sur les prestations familiales |
| ba02.mpr: | 1300.00 | 0.0% | Reglements sur les prestations familiales |
| ba03.mpr: | 1300.00 | 0.0% | Reglements sur les prestations familiales |
| ba04.mpr: | 1300.00 | 0.0% | Reglements sur les prestations familiales |
| ba05.mpr: | 0.00 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |

```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
                                DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
                                DEFAULT=1.0000

```

QFATCTK QFATC Take-up rates by total income

DESCRIPTION

This is the take-up rate for assigned benefits in Quebec Family Allowance Tax Credit.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|------------|----------------------------------|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 0.000 | (0.0000) |
| | 0 0.000 | (0.0000) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect - Quebec |
| | | Budget 2004 |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |

```

ba09.mpr:      [Same]   Not in effect
ba10.mpr:      [Same]   Not in effect
ba11.mpr:      [Same]   Grown from ba10.mpr using
              NONE=1.0000
ba12.mpr:      [Same]   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:      [Same]   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:      [Same]   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:      [Same]   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:      [Same]   Grown from ba15.mpr using
              NONE=1.0000

```

QFATD4K QFATC turn down income for 4 children and more

DESCRIPTION

At QFATD4KI, the turn down income is increased by QFATD4K for each kid over 3.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 1231.00 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 0.00 | -- | Reglements sur les prestations familiales |

```

ba00.mpr:    0.00      --      Not in effect
ba01.mpr:    0.00      --      Not in effect
ba02.mpr:    0.00      --      Not in effect
ba03.mpr:    0.00      --      Not in effect
ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect - Quebec
                                     Budget 2004
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                     DEFAULT=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                     DEFAULT=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                     DEFAULT=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                     DEFAULT=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                     DEFAULT=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                     DEFAULT=1.0000

```

QFATD4KI QFATC turn down income increase by child for 4 children and more

DESCRIPTION

This is a variable turn down income for families with 4 kids and more. The turn down income is increased by QFATD4K for each kid in excess of 3.

See QFATCOPT for program description.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-------------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 25921.00 | -- | Reglements sur les prestations familiales |
| ba99.mpr: | 0.00 | -- | Reglements sur les prestations familiales |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect - Quebec |
| Budget 2004 | | | |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QFPSL Quebec provincial family allowance [parity,\$]

DESCRIPTION

In Quebec, the provincial portion of Family Allowances are also based on the number of children in the family. In the look-up table, the first column represents the number of children, the second column is the cumulative amount and the third column represents the marginal amount per child.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2.

For more details see QFATCOPT.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Source |
|-----------|------------|--|
| ba97.mpr: | 4 | [Rows] Redbook, 1996 Edition, p. D6 |
| | 0 0.00 | 130.92 |
| | 1 (130.92) | 174.48 |
| | 2 (305.40) | 218.16 |
| | 3 (523.56) | 261.36 |
| ba98.mpr: | 4 | [Rows] Not in effect |
| | 0 0.00 | 0.00 |
| | 1 (0.00) | 0.00 |
| | 2 (0.00) | 0.00 |
| | 3 (0.00) | 0.00 |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |
| ba09.mpr: | | [Same] Not in effect |
| ba10.mpr: | | [Same] Not in effect |
| ba11.mpr: | | [Same] Not in effect |
| ba12.mpr: | | [Same] Grown from ba11.mpr using CPI=1.022463 |

ba13.mpr: [Same] Grown from ba12.mpr using
CPI=1.019528
ba14.mpr: [Same] Grown from ba13.mpr using
CPI=1.019952
ba15.mpr: [Same] Grown from ba14.mpr using
CPI=1.020344
ba16.mpr: [Same] Grown from ba15.mpr using
CPI=1.019939

QFTRA1 Quebec family tax reduction family type #1

DESCRIPTION

Contains the maximum Quebec tax reduction which will apply if the family is a married couple with dependant children.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1500.00 | -- | Quebec Income Tax 1997 - Attachment B(C) & Line 541 |
| ba98.mpr: | 1500.00 | 0.0% | Quebec Income Tax 1998 - Line 420 & Schedule B(D) |
| ba99.mpr: | 1500.00 | 0.0% | Quebec Income Tax 1999 - Line 420 & Schedule B |
| ba00.mpr: | 1500.00 | 0.0% | Quebec Income Tax 2000 - Line 420 & Schedule B |
| ba01.mpr: | 1500.00 | 0.0% | Quebec Income Tax 2001 - Line 420 & Schedule B(D) |
| ba02.mpr: | 1500.00 | 0.0% | Quebec Income Tax 2002 - Line 420 & Schedule B(D) |

| | | | |
|-----------|---------|------|--|
| ba03.mpr: | 1500.00 | 0.0% | Quebec Income Tax 2003 - Line 420 & Schedule B(E) |
| ba04.mpr: | 1500.00 | 0.0% | Quebec Income Tax 2004 - Line 420 & Schedule B(E) |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QFTRA2 Quebec family tax reduction family type #2

DESCRIPTION

Contains the maximum tax reduction which will apply if the family is a married couple with no dependant children.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Quebec Income Tax 2002 - Line 420 & Schedule B(D) |
| ba03.mpr: | 0.00 | -- | Quebec Income Tax 2003 - Line 420 & Schedule B(E) |
| ba04.mpr: | 0.00 | -- | Quebec Income Tax 2004 - Line 420 & Schedule B(E) |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QFTRA3 Quebec family tax reduction family type #3

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult with dependant children.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 1195.00 | -- | Quebec Income Tax 1997 - Attachment B(C) & Line 541 |
| ba98.mpr: | 1195.00 | 0.0% | Quebec Income Tax 1998 - Line 420 & Schedule B(D) |
| ba99.mpr: | 1195.00 | 0.0% | Quebec Income Tax 1999 - Line 420 & Schedule B |
| ba00.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2000 - Line 420 & Schedule B |
| ba01.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2001 - Line 420 & Schedule B(D) |
| ba02.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2002 - Line 420 & Schedule B(D) |
| ba03.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2003 - Line 420 & Schedule B(E) |
| ba04.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2004 - Line 420 & Schedule B(E) |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |

```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              DEFAULT=1.0000

```

QFTRA4 Quebec family tax reduction family type #4

DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult living with dependant children and other family members.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 970.00 | -- | Quebec Income Tax 1997 - Attachment B(C) & Line 541 |
| ba98.mpr: | 1195.00 | 23.2% | Quebec Income Tax 1998 - Line 420 & Schedule B(D) |
| ba99.mpr: | 1195.00 | 0.0% | Quebec Income Tax 1999 - Line 420 & Schedule B |
| ba00.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2000 - Line 420 & Schedule B |
| ba01.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2001 - Line 420 & Schedule B(D) |
| ba02.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2002 - Line 420 & Schedule B(D) |
| ba03.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2003 - Line 420 & Schedule B(E) |
| ba04.mpr: | 1195.00 | 0.0% | Quebec Income Tax 2004 - Line 420 & Schedule B(E) |

```

ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                DEFAULT=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                DEFAULT=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                DEFAULT=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                DEFAULT=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                DEFAULT=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                DEFAULT=1.0000

```

QFTRFLAG Quebec family tax reduction activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Family Tax Reduction is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Family Tax Reduction is included, if set to 0, it is not.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Attachment B(C) & Line 541 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Line 420 & Schedule B(D) |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Line 420 & Schedule B |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Line 420 & Schedule B |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Line 420 & Schedule B(D) |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Line 420 & Schedule B(D) |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Line 420 & Schedule B(E) |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Line 420 & Schedule B(E) |
| ba05.mpr: | 0 | -- Not in effect |
| ba06.mpr: | 0 | -- Not in effect |
| ba07.mpr: | 0 | -- Not in effect |
| ba08.mpr: | 0 | -- Not in effect |
| ba09.mpr: | 0 | -- Not in effect |
| ba10.mpr: | 0 | -- Not in effect |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

QFTRRR Quebec family tax reduction rate

DESCRIPTION

This rate is used to calculate the Quebec family tax reduction (imqftr) for Quebec provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.04700 | -- | Quebec Income Tax 1997 - Attachment B(C) & Line 541 |
| ba98.mpr: | 0.06000 | 27.7% | Quebec Income Tax 1998 - Line 420 & Schedule B(D) |
| ba99.mpr: | 0.06000 | 0.0% | Quebec Income Tax 1999 - Line 420 & Schedule B |
| ba00.mpr: | 0.05000 | -16.7% | Quebec Income Tax 2000 - Line 420 & Schedule B |
| ba01.mpr: | 0.03000 | -40.0% | Quebec Income Tax 2001 - Line 420 & Schedule B(D) |
| ba02.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2002 - Line 420 & Schedule B(D) |
| ba03.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2003 - Line 420 & Schedule B(E) |
| ba04.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2004 - Line 420 & Schedule B(E) |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QGFTCR Quebec credit rate for gifts over upper limit

DESCRIPTION

This is the rate used to calculate the Quebec tax credit for gifts and charitable donations that exceed QGIFTL1 when QGIFTHCR is equal to 1. For gifts and charitable donations up to QGIFTL1, the Quebec nominal tax credit rate (QNTCR) is used.

See also QGIFTL1, imqchatc and QNTCR.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.25000 | -- | Quebec Income Tax 2000 - Work Chart & Line 389 |
| ba01.mpr: | 0.24500 | -2.0% | Quebec Income Tax 2001 - Work Chart & Line 389 |
| ba02.mpr: | 0.24000 | -2.0% | Quebec Income Tax 2002 - Work Chart & Line 389 |
| ba03.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2003 - Work Chart & Line 389 |
| ba04.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2004 - Work Chart & Line 389 |
| ba05.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2005 - Work Chart & Line 389 |
| ba06.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2006 - Line 397 |

| | | | |
|-----------|---------|------|--------------------------------------|
| ba07.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2007 - Line 397 |
| ba08.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2008 - Line 397 |
| ba09.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2009 - Line 397 |
| ba10.mpr: | 0.24000 | 0.0% | Quebec Income Tax 2010 - Line 397 |
| ba11.mpr: | 0.24000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.24000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.24000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.24000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.24000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.24000 | 0.0% | Copied from ba15.mpr |

QGIFTFLG Quebec max to gifts to Federal/Province/Crown activation flag

DESCRIPTION

When set to zero, before 1998, gifts are not subject to a maximum. Starting in 1998, this parameter is set to 1 when charity and gifts were subject to the same maximum based on net income.

See also: imqchatc

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 |

| | | | |
|-----------|---|----|--------------------------|
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - |
| | | | Line 389 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - |
| | | | Line 389 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - |
| | | | Line 389 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - |
| | | | Line 393 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - |
| | | | Line 393 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - |
| | | | Line 393 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - |
| | | | Line 393 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - |
| | | | Line 393 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QGIFTHCR Quebec higher tax credit on large gifts activation flag

DESCRIPTION

When this parameter is set to 1, large gifts are subject to a higher tax credit rate. Beginning in 2000, there are two tax credit rates applied to gifts in Quebec. Allowable gifts up to QGIFTL1 use the QNTCR. The higher credit rate QGFTCR is applied to allowable gifts over QGIFTL1. The total value of the tax credit is imqchatc.

See also: imqchatc, QGIFTFLG.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Work Chart & Line 389 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Work Chart & Line 389 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Work Chart & Line 389 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Work Chart & Line 389 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 389 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 389 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 397 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 397 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 397 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 397 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 397 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

When QGIFTHCR is equal to 1, different tax credit rates are used depending on the size of the gift. The Quebec nominal tax credit rate (QNTCR) is used on the amount of gifts and charitable donations up to this limit. The tax credit rate for gifts and charitable donation above this amount will be QGFTCR.

See also QGFTCR, imqchatc and QNTCR.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2000.00 | -- | Quebec Income Tax 2000 - Work Chart & Line 389 |
| ba01.mpr: | 2000.00 | 0.0% | Quebec Income Tax 2001 - Work Chart & Line 389 |
| ba02.mpr: | 2000.00 | 0.0% | Quebec Income Tax 2002 - Work Chart & Line 389 |
| ba03.mpr: | 2000.00 | 0.0% | Quebec Income Tax 2003 - Work Chart & Line 389 |
| ba04.mpr: | 2000.00 | 0.0% | Quebec Income Tax 2004 - Work Chart & Line 389 |
| ba05.mpr: | 2000.00 | 0.0% | Quebec Income Tax 2005 - Work Chart & Line 389 |

| | | | |
|-----------|--------|--------|---|
| ba06.mpr: | 200.00 | -90.0% | Quebec Income Tax 2006 - Line 395 |
| ba07.mpr: | 200.00 | 0.0% | Quebec Income Tax 2007 - Line 395 |
| ba08.mpr: | 200.00 | 0.0% | Quebec Income Tax 2008 - Line 395 |
| ba09.mpr: | 200.00 | 0.0% | Quebec Income Tax 2009 - Line 395 |
| ba10.mpr: | 200.00 | 0.0% | Quebec Income Tax 2010 - Line 395 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

QHCAMT Quebec Health Contribution base amount

DESCRIPTION

This is the amount payable by adults for the Quebec Health Contribution when QHCFLAG is set to 1. Individuals and families whose family net income is greater than the income threshold by family type (QHCINCT) will have to pay the health contribution (QHCAMT). It is saved in imqhcont and added to provincial taxes owing (imtxp).

Family types for the Health Contribution are:

- single individuals
- couple without children or single parent family with 1 child
- couple with 1 child or single parent family with more than 1 child
- couple with more than 1 child

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 25.00 | -- | Quebec Income Tax 2010 - Line 448 |
| ba11.mpr: | 100.00 | 300.0% | Quebec 2010-11 Budget Supp, Additional Info - page A.5 |
| ba12.mpr: | 200.00 | 100.0% | Quebec 2010-11 Budget Supp, Additional Info - page A.5 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When this flag is activated, the Quebec Health Contribution is calculated. Individuals and families whose family net income is greater than the income threshold by family type (QHCINCT) will have to pay the health contribution (QHCAMT). It is saved in imqhcont and added to provincial taxes owing (imtxp).

Family types for the Health Contribution are:

- single individuals
- couple without children or single parent family with 1 child
- couple with 1 child or single parent family with more than 1 child
- couple with more than 1 child

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |

```

ba06.mpr:    0          --      Not in effect
ba07.mpr:    0          --      Not in effect
ba08.mpr:    0          --      Not in effect
ba09.mpr:    0          --      Not in effect
ba10.mpr:    1          --      Quebec Income Tax 2010 -
                               Line 448
ba11.mpr:    1          --      Quebec 2010-11 Budget Supp,
                               Additional Info - page A.5
ba12.mpr:    1          --      Quebec 2010-11 Budget Supp,
                               Additional Info - page A.5
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QHCINCT Quebec Health Contribution Income Threshold [family type]

DESCRIPTION

This parameter represents the family net income threshold above which adults must pay the Quebec Health Contribution when QHCFLAG is set to 1. Individuals and adults in families whose family net income is greater than this income threshold by family type will have to pay the health contribution (QHCAMT). It is saved in imqhcont and added to provincial taxes owing (imtxp).

Family types for the Health Contribution are:

- single individuals
- couple without children or single parent family with 1 child
- couple with 1 child or single parent family with more than 1 child
- couple with more than 1 child

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 4 | [Rows] Not in effect |
| 0.00 | | |
| 0.00 | | |
| 0.00 | | |
| 0.00 | | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |
| ba09.mpr: | | [Same] Not in effect |
| ba10.mpr: | 4 | [Rows] Quebec Income Tax 2010 - Line 448 |
| 14080.00 | -- | |
| 22820.00 | -- | |
| 25875.00 | -- | |
| 28695.00 | -- | |
| ba11.mpr: | 4 | [Rows] Grown from ba10.mpr using CPIQU=1.032230 |
| 14533.80 | 3.2% | |
| 23555.49 | 3.2% | |
| 26708.95 | 3.2% | |
| 29619.84 | 3.2% | |
| ba12.mpr: | 4 | [Rows] Grown from ba11.mpr using CPIQU=1.021941 |
| 14852.69 | 2.2% | |
| 24072.32 | 2.2% | |
| 27294.97 | 2.2% | |
| 30269.73 | 2.2% | |
| ba13.mpr: | 4 | [Rows] Grown from ba12.mpr using CPIQU=1.019818 |
| 15147.04 | 2.0% | |
| 24549.39 | 2.0% | |
| 27835.90 | 2.0% | |

| | | |
|-----------|------|--|
| 30869.62 | 2.0% | |
| ba14.mpr: | 4 | [Rows] Grown from ba13.mpr using CPIQU=1.020243 |
| 15453.66 | 2.0% | |
| 25046.34 | 2.0% | |
| 28399.38 | 2.0% | |
| 31494.51 | 2.0% | |
| ba15.mpr: | 4 | [Rows] Grown from ba14.mpr using CPIQU=1.019841 |
| 15760.28 | 2.0% | |
| 25543.28 | 2.0% | |
| 28962.85 | 2.0% | |
| 32119.39 | 2.0% | |
| ba16.mpr: | 4 | [Rows] Grown from ba15.mpr using CPIQU=1.020233 |
| 16079.16 | 2.0% | |
| 26060.10 | 2.0% | |
| 29548.86 | 2.0% | |
| 32769.26 | 2.0% | |

QHPTC Quebec Housing Parent Tax Credit

DESCRIPTION

This is the base level of the Quebec Home Parent Tax Credit (imqhptc). For more explanation see QHPTCFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|---|
| ba97.mpr: | 550.00 | -- Quebec Income Tax Return, Attachement H |
| ba98.mpr: | 550.00 | 0.0% Quebec Income Tax 1998 - Line 462 |
| ba99.mpr: | 550.00 | 0.0% Quebec Income Tax 1999 - Line 462 & Schedule H |
| ba00.mpr: | 550.00 | 0.0% Quebec Income Tax 2000 - Line 462 & Schedule H |
| ba01.mpr: | 550.00 | 0.0% Quebec Income Tax 2001 - Line 462 & Schedule H |
| ba02.mpr: | 550.00 | 0.0% Quebec Income Tax 2002 - Line 462 & Schedule H |
| ba03.mpr: | 550.00 | 0.0% Quebec Income Tax 2003 - Line 462 & Schedule H |
| ba04.mpr: | 550.00 | 0.0% Quebec Income Tax 2004 - Line 462 & Schedule H |
| ba05.mpr: | 550.00 | 0.0% Quebec Income Tax 2005 - Line 462 & Schedule H |
| ba06.mpr: | 0.00 | -- Not in effect - Quebec Budget 2005 |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

The calculation of the Quebec Home Parent Tax Credit (imqhptc) is activated by the flag QHPTCFLG. The refundable credit started in 1992. The level of refundable credit is based on the duration of parent or grandparent stay in the economic family. The base level of the credit is QHPTC.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Quebec Income Tax Return, Attachment H |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Line 462 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 462 & Schedule H |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 462 & Schedule H |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 462 & Schedule H |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 462 & Schedule H |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 462 & Schedule H |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 462 & Schedule H |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 462 & Schedule H |

| | | | |
|-----------|---|----|------------------------|
| ba06.mpr: | 0 | -- | Not in effect - Quebec |
| | | | Budget 2005 |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QHPTCOPT Quebec Housing Parent Tax Credit Calculation option

DESCRIPTION

This parameter provides users with the option of how to calculate the Quebec Tax Credit with respect to Housing of a Parent (imqhptc). A value of 1 results in applying the maximum value (QHPTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2. A value of 3 will model the credit by checking for eligible dependents in the economic family and assigning the maximum credit (QHPTC) to each eligible dependent in the variable imqhptcp. The eligible caregiver may be assigned the economic family total value for imqhptcp less any imqhptcp amounts attributed to the caregiver and the caregiver's spouse, if applicable. This refundable tax credit is only calculated when the housing parent tax credit is activated (QHPTCFLG = 1). The resulting value of the tax credit is also added to imptc.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 3 | -- | OPTION |
| ba98.mpr: | 3 | -- | OPTION |
| ba99.mpr: | 3 | -- | OPTION |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 1 | -- | OPTION |
| ba07.mpr: | 1 | -- | OPTION |
| ba08.mpr: | 1 | -- | OPTION |
| ba09.mpr: | 1 | -- | OPTION |
| ba10.mpr: | 1 | -- | OPTION |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QHRTCFLAG Quebec Tax Credit for Home Improvement and Renovation activation flag

DESCRIPTION

This parameter is used to control the refundable Quebec tax credit for home improvement and renovation option. With a value of 1, the refundable credit is calculated, otherwise it is not. The value of the tax credit is saved in imqhrtc and added to imptc, and is granted to the spouse with the higher taxable income.

This tax credit is calculated using fxhrtcpr, where the tax credit rate of QHRTCPR is applied to eligible expenses in excess of QHRTCMIN and up to the maximum eligible expense amount of QHRTCMAX.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 462 |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QHRTCMAX Quebec Tax Credit for Home Improvement and Renovation maximum eligible expenses

DESCRIPTION

This parameter represents the maximum value of expenses that are eligible for the refundable Quebec tax credit for home improvement and renovation when QHRTCFLAG is set to 1.

The Quebec tax credit for home improvement and renovation is calculated using fxhrtcpr, where the tax credit rate of QHRTCR is applied to eligible expenses in excess of QHRTCMIN and up to this amount.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|----------|---|
| ba97.mpr: | 0.00 | -- Not in effect |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 20000.00 | -- Quebec Income Tax 2009 - Line 462 |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
NONE=1.0000

QHRTCMIN Quebec Tax Credit for Home Improvement and Renovation minimum
eligible expenses

DESCRIPTION

This parameter represents the minimum value of expenses that are eligible for the refundable Quebec tax credit for home improvement and renovation when QHRTCFLAG is set to 1.

The Quebec tax credit for home improvement and renovation is calculated using fxhrctpr, where the tax credit rate of QHRTCR is applied to eligible expenses in excess of this amount and up to the maximum eligible expense amount of QHRTCMAx.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |


```

ba09.mpr:    7500.00      --      Quebec Income Tax 2009 -
Line 462
ba10.mpr:    0.00        --      Not in effect
ba11.mpr:    0.00        --      Grown from ba10.mpr using
NONE=1.0000
ba12.mpr:    0.00        --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00        --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00        --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00        --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00        --      Grown from ba15.mpr using
NONE=1.0000

```

QHRTCRCR Quebec Tax Credit for Home Improvement and Renovation rate

DESCRIPTION

This parameter represents the tax credit rate used in the calculation of the refundable Quebec tax credit for home improvement and renovation when QHRTCFLAG is set to 1.

The Quebec tax credit for home improvement and renovation is calculated using fxhrctpr, where this tax credit rate is applied to eligible expenses in excess of QHRTCMIN and up to the maximum amount of QHRTCMAX.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|--------------------------|
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.20000 | -- | Quebec Income Tax 2009 - |
| | | | Line 462 |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QHSCFLAG Quebec Health Services Fund Contribution calculation flag

DESCRIPTION

When this parameter is set to 1 the Quebec Health Services Fund contribution will be calculated and applied. When this parameter is set to 0 it will not be calculated.

The income used to determine an individual's contribution is defined as:

| | |
|----------------------|---|
| imqitot | Total Income |
| less | |
| idiemp | Wages and salaries |
| idialimo | Alimony Received |
| imqdivt - idivid | Grossed up portion of dividends |
| imioas | OAS benefits |
| imuibr | UI Repayments |
| iddalimo | Alimony Paid |
| idcarry | Carrying charges |
| imqiloss | Allowable investment losses |
| imqqpsedd | QPIP premium deduction for self-employed (Quebec) |
| imqalexp * !QEEXPDED | Allowable employment expenses |
| imqcppse * QITSFSEW | CPP/QPP contributions on self-employment |
| imisa | Social Assistance (if included in total income) |
| imigis | GIS Benefits (if included in total income) |
| imispa | Spouse's Allowance Benefits (if included in total income) |

idiworkc Worker's Compensation Benefits (if included in total income)

Under the simplified tax form system, imuibr is deducted only when QHSSFUIR is set to 1, imqiloss is deducted only when QHSSFLSS is set to 1, idcarry is deducted only when QHSSFCAR is set to 1 and iddalimo is deducted only when QHSSFALM is set to 1.

Individuals with eligible income less than QHSCL1 are not required to pay the Quebec Health Services Fund contribution. For incomes greater than QHSCL2, the contribution is calculated as follows:

- $((\text{income less QHSCL2}) * \text{QHSCR2}) + \text{QHSCM1}$, not to exceed the maximum contribution value of QHSCM2.

For incomes between QHSCL1 and QHSCL2, the contribution is calculated as follows:

- $((\text{income less QHSCL1}) * \text{QHSCR1})$, up to the lower level maximum of QHSCM1.

The calculated value of the Health Services Fund contribution is saved in imqhsfc and added to imtxp.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997, Attachment F & Line 446 |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Line 446 & Schedule F |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Line 446 & Schedule F |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Line 446 & Schedule F |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Line 446 & Schedule F |

| | | | |
|-----------|---|----|---|
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 446 & Schedule F |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 446 & Schedule F |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 1 | -- | Quebec Ministry of Finance |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QHSCI Quebec surtax first cut-in level

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 5000.00 | -- | Quebec Income Tax 1997 - Line 442 |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

QHSCI2 Quebec surtax second cut-in level

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF2 applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|----------|---|
| ba97.mpr: | 10000.00 | -- Quebec Income Tax 1997 - Line 442 |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using NONE=1.0000 |

QHSC11
Threshold

Quebec Health Services Fund Contribution Lower Level Income

DESCRIPTION

This is the lower level income threshold for the Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. When income (see QHSCFLAG for income concept) is greater than this threshold and less than the upper threshold of QHSC12, the contribution is calculated as follows:

$(\text{income} - \text{QHSC11}) * \text{QHSCR1}$ up to the maximum contribution level of QHSCM1

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 5000.00 | -- | Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 5000.00 | 0.0% | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 5000.00 | 0.0% | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 11000.00 | 120.0% | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 11000.00 | 0.0% | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 11500.00 | 4.5% | Quebec Income Tax 2002 - Schedule F |

| | | | |
|-----------|----------|------|---|
| ba03.mpr: | 11670.00 | 1.5% | Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 11905.00 | 2.0% | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 12075.00 | 1.4% | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 12370.00 | 2.4% | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 12620.00 | 2.0% | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 12775.00 | 1.2% | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 13075.00 | 2.3% | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 13140.00 | 0.5% | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 13305.00 | 1.3% | Quebec Ministry of Finance |
| ba12.mpr: | 13596.93 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 13866.39 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 14147.09 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 14427.78 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 14719.70 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QHSCCL2 Quebec Health Services Fund Contribution Upper Level Income
Threshold

DESCRIPTION

This is the upper level income threshold for the Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. When income (see QHSCFLAG for income concept) is greater than this threshold, the contribution is calculated as follows:

((income – QHSCCL2) * QHSCR2) + QHSCM1 up to the maximum
contribution level of QHSCM2

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 35000.00 | -- | Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 35000.00 | 0.0% | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 35000.00 | 0.0% | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 29000.00 | -17.1% | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 29000.00 | 0.0% | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 28500.00 | -1.7% | Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 40590.00 | 42.4% | Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 41400.00 | 2.0% | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 41990.00 | 1.4% | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 43010.00 | 2.4% | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 43880.00 | 2.0% | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 44410.00 | 1.2% | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 45460.00 | 2.4% | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 45680.00 | 0.5% | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 46260.00 | 1.3% | Quebec Ministry of Finance |

```

ba12.mpr:    47274.99      2.2%   Grown from ba11.mpr using
             CPIQU=1.021941
ba13.mpr:    48211.89      2.0%   Grown from ba12.mpr using
             CPIQU=1.019818
ba14.mpr:    49187.84      2.0%   Grown from ba13.mpr using
             CPIQU=1.020243
ba15.mpr:    50163.78      2.0%   Grown from ba14.mpr using
             CPIQU=1.019841
ba16.mpr:    51178.74      2.0%   Grown from ba15.mpr using
             CPIQU=1.020233

```

QHSCM1 Quebec Health Services Fund Contribution Lower Level Maximum

DESCRIPTION

This is the lower level maximum value for the Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. When income (see QHSCFLAG for income concept) is greater than QHSCL1 and less than QHSCL2, the contribution is calculated as follows:

(income – QHSCL1) * QHSCR1 up to this maximum contribution level of
QHSCM1

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 150.00 | -- | Quebec Income Tax 1997 - Schedule F |

| | | | |
|-----------|--------|------|--|
| ba98.mpr: | 150.00 | 0.0% | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 150.00 | 0.0% | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 150.00 | 0.0% | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 150.00 | 0.0% | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 150.00 | 0.0% | Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 150.00 | 0.0% | Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 150.00 | 0.0% | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 150.00 | 0.0% | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 150.00 | 0.0% | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 150.00 | 0.0% | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 150.00 | 0.0% | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 150.00 | 0.0% | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 150.00 | 0.0% | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 150.00 | 0.0% | Quebec Ministry of Finance |
| ba12.mpr: | 150.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 150.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 150.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 150.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 150.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QHSCM2 Quebec Health Services Fund Contribution Upper Level Maximum

DESCRIPTION

This is the upper level maximum value for the Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. When income (see QHSCFLAG for income concept) is greater than QHSC2, the contribution is calculated as follows:

((income – QHSCL2) * QHSCR2) + QHSCM1 up to this maximum contribution level of QHSCM2

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1000.00 | -- | Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 1000.00 | 0.0% | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 1000.00 | 0.0% | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2008 - Schedule F |

| | | | |
|-----------|---------|------|--|
| ba09.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 1000.00 | 0.0% | Quebec Ministry of Finance |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QHSCR1 Quebec Health Services Fund Contribution Lower Level Inclusion Rate

DESCRIPTION

This is the lower level inclusion rate for the Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. When income (see QHSCFLAG for income concept) is greater than QHSCL1 and less than QHSCL2, the contribution is calculated as follows:

(income – QHSCL1) * QHSCR1 up to the maximum contribution level of
QHSCM1

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.01000 | -- | Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 0.01000 | 0.0% | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 0.01000 | 0.0% | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 0.01000 | 0.0% | Quebec Ministry of Finance |
| ba12.mpr: | 0.01000 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.01000 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.01000 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.01000 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.01000 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This is the upper level inclusion rate for the Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. When income (see QHSCFLAG for income concept) is greater than QHSCL2, the contribution is calculated as follows:

$((\text{income} - \text{QHSCL2}) * \text{QHSCR2}) + \text{QHSCM1}$ up to the maximum contribution level of QHSCM2

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.01000 | -- | Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 0.01000 | 0.0% | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 0.01000 | 0.0% | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2003 - Schedule F |

| | | | |
|-----------|---------|------|--|
| ba04.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 0.01000 | 0.0% | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 0.01000 | 0.0% | Quebec Ministry of Finance |
| ba12.mpr: | 0.01000 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.01000 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.01000 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.01000 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.01000 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QHSF Quebec surtax first level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.05000 | -- | Quebec Income Tax 1997 - Line 442 |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QHSF2 Quebec surtax second level rate

DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI2.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.05000 | -- | Quebec Income Tax 1997 - Line 442 |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QHSSFALM Quebec Health Services Fund Contrib. Alimony Paid Deduction flag

DESCRIPTION

When this parameter is set to 1 then Alimony Paid (idialimo) will be deducted from the income used to determine the Quebec Health Services Fund contribution under the simplified tax form system.

See also:

QHSCFLAG Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 0 | -- | Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 0 | -- | Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 0 | -- | Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 0 | -- | Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 0 | -- | Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Schedule F |

| | | | |
|-----------|---|----|--|
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QHSSFCAR Quebec Health Services Fund Contrib. Carrying Charges Deduction flag

DESCRIPTION

When this parameter is set to 1 then carrying charges (idcarry) will be deducted from the income used to determine the Quebec Health Services Fund contribution under the simplified tax form system.

See also:

QHSCFLAG Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 0 | -- Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 0 | -- Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 0 | -- Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 0 | -- Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 0 | -- Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 1 | -- Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 1 | -- Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

DESCRIPTION

When this parameter is set to 1 then Quebec modeled business investment losses (imqiloss) will be deducted from the income used to determine the Quebec Health Services Fund contribution under the simplified tax form system.

See also:

QHSCFLAG Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 0 | -- Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 0 | -- Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 0 | -- Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 0 | -- Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 0 | -- Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Schedule F |

| | | | |
|-----------|---|----|--|
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QHSSFUIR Quebec Health Services Fund Contrib. UI/EI Repayment Deduction flag

DESCRIPTION

When this parameter is set to 1 then UI/EI Benefit Recovery (imuibr) will be deducted from the income used to determine the Quebec Health Services Fund contribution under the simplified tax form system.

See also:

QHSCFLAG Calculate Quebec Health Services Fund Contribution flag

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Quebec Income Tax 1997 - Schedule F |
| ba98.mpr: | 0 | -- Quebec Income Tax 1998 - Schedule F |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Schedule F |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Schedule F |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Schedule F |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Schedule F |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Schedule F |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Schedule F |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Schedule F |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Schedule F |
| ba07.mpr: | 1 | -- Quebec Income Tax 2007 - Schedule F |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Schedule F |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Schedule F |
| ba10.mpr: | 1 | -- Quebec Income Tax 2010 - Schedule F |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

DESCRIPTION

The calculation of the Quebec non-refundable interest on student loan tax credit (imqintsl) is activated by the flag QINTSLTC.

Beginning in 1998, the interest paid in the year on certain student loans may be claimed as a tax credit by eligible filers. It is calculated using the Greenbook variable for interest paid on student loans (idintstu).

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Line 385 & Schedule M |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 385 & Schedule M |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 385 & Schedule M |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 385 & Schedule M |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 385 & Schedule M |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 385 & Schedule M |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 385 & Schedule M |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 385 & Schedule M |

| | | | |
|-----------|---|----|---|
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 385 & Schedule M |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 385 & Schedule M |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 385 & Schedule M |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 385 & Schedule M |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 385 & Schedule M |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QITSFSEW Quebec improved tax system for self-employed worker activation flag

DESCRIPTION

When this parameter is set to 1, the improved tax system for self-employed workers is activated. This improved system was announced in the Quebec 2000 Budget to enable the increasing number of self-employed workers to benefit from the simplified tax form. When this parameter is set to 0, the difference between the flat amount provided under the simplified tax system and the maximum contribution to the CPP/QPP with respect to pensionable self-employed earnings would exclude a number of self-employed workers from the simplified tax system.

This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system. When activated, it will result in a conversion of QITSSEF of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals.

See also: imqcppse, QITSSEF.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 217 & Line 445 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 217 & Line 445 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 217 & Line 445 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 250 & Line 445 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 250 & Line 445 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 250 & Line 445 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 248 & Line 445 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 248 & Line 445 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 248 & Line 445 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 248 & Line 445 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 248 & Line 445 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |

```

ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

QITSSEF Quebec percentage of self-employ CPP/QPP contributions to convert to deduction

DESCRIPTION

When QITSFSEW is activated (equal to 1), this parameter represents the proportion of the tax credit granted in respect of amounts payable as contributions on pensionable self-employed earnings to the CPP/QPP that is to be converted into a deduction in the calculation of income. This new deduction will be applied to the calculation of income under the simplified tax system and to the income used to determine the contribution to the Health Services Fund payable by individuals. This system will standardize the tax treatment applicable to that part of the contribution paid by a worker in respect of pensionable self-employed earnings that could be equated with an employer's contribution, and refrain from excluding a growing number of self-employed workers from the simplified tax system.

See also: imqcppse, QITSFSEW.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.50000 | -- | Quebec Income Tax 2000 - Work Chart & Line 445 |
| ba01.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2001 - Line 217 & Line 445 |

| | | | |
|-----------|---------|------|---|
| ba02.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2002 - Line 217 & Line 445 |
| ba03.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2003 - Line 250 & Line 445 |
| ba04.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2004 - Line 250 & Line 445 |
| ba05.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2005 - Line 250 & Line 445 |
| ba06.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2006 - Line 248 & Line 445 |
| ba07.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2007 - Line 248 & Line 445 |
| ba08.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2008 - Line 248 & Line 445 |
| ba09.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2009 - Line 248 & Line 445 |
| ba10.mpr: | 0.50000 | 0.0% | Quebec Income Tax 2010 - Line 248 & Line 445 |
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

QLAXM Quebec living alone exemption/amount

DESCRIPTION

This amount is used to increase the Quebec total tax credits (imqtottc) for persons living alone.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1050.00 | -- | Quebec Income Tax 1997, Attachment A(A) & Line 362 |
| ba98.mpr: | 1050.00 | 0.0% | Quebec Income Tax 1998, Attachment A(A) & Line 361 |
| ba99.mpr: | 1050.00 | 0.0% | Quebec Income Tax 1999 - Line 361 & Schedule B(B) |
| ba00.mpr: | 1050.00 | 0.0% | Quebec Income Tax 2000 - Line 361 & Schedule B(B) |
| ba01.mpr: | 1050.00 | 0.0% | Quebec Income Tax 2001 - Line 361 & Schedule B(B) |
| ba02.mpr: | 1080.00 | 2.9% | Quebec Income Tax 2002 - Line 361 & Schedule B(B) |
| ba03.mpr: | 1095.00 | 1.4% | Quebec Income Tax 2003 - Line 361 & Schedule B(B) |
| ba04.mpr: | 1115.00 | 1.8% | Quebec Income Tax 2004 - Line 361 & Schedule B(B) |
| ba05.mpr: | 1130.00 | 1.3% | Quebec Income Tax 2005 - Line 361 & Schedule B(B) |
| ba06.mpr: | 1155.00 | 2.2% | Quebec Income Tax 2006 - Line 361 & Schedule B(B) |
| ba07.mpr: | 1180.00 | 2.2% | Quebec Income Tax 2007 - Line 361 & Schedule B(B) |
| ba08.mpr: | 1195.00 | 1.3% | Quebec Income Tax 2008 - Line 361 & Schedule B(B) |
| ba09.mpr: | 1225.00 | 2.5% | Quebec Income Tax 2009 - Line 361 & Schedule B(B) |
| ba10.mpr: | 1230.00 | 0.4% | Quebec Income Tax 2010 - Line 361 & Schedule B(B) |
| ba11.mpr: | 1245.00 | 1.2% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 1272.32 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 1297.53 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 1323.80 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 1350.07 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 1377.39 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QLAXOLDDEP Quebec living alone amount if all dependents 18 or over

DESCRIPTION

When QTPCFLG is turned on, people can no longer claim their adult children who are in school full-time as dependents. Instead, children can transfer a portion of their tax credits to their parents. For single parents who do not live with other adults, the credit for persons living alone will be increased by QLAXOLDDEP if they have no children under the age of 18 but do have children who have transferred a portion of their tax credit to them as a recognized parental contribution to their education (imqtpcn).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1465.00 | -- | Quebec Income Tax 2007 - Line 361 & Schedule B(B) |
| ba08.mpr: | 1485.00 | 1.4% | Quebec Income Tax 2008 - Line 361 & Schedule B(B) |
| ba09.mpr: | 1520.00 | 2.4% | Quebec Income Tax 2009 - Line 361 & Schedule B(B) |

| | | | |
|-----------|---------|------|--|
| ba10.mpr: | 1525.00 | 0.3% | Quebec Income Tax 2010 - Line 361 & Schedule B(B) |
| ba11.mpr: | 1545.00 | 1.3% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 1578.90 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 1610.19 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 1642.79 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 1675.38 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 1709.28 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QLAXPI Quebec living alone phase-in

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the living alone tax credit. It is used in 1996 to simulate the phase-in of the income testing of the living alone credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit “be subject to an income test which would target the assistance to low or modest incomes.” Individual living alone with incomes above the threshold of \$26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqatc, QLAXM, QLAXRR, and QLAXTD.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1.00 | -- Quebec Income Tax Return, Calculation Grid |
| ba98.mpr: | 0.00 | -- No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba06.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- Copied from ba15.mpr |

QLAXRR Quebec living alone reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (QLAXTD) which will be deducted from the non-refundable living alone tax credit amount (QLAXM).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit “be subject to an income test which would target the assistance to low or modest incomes.” Individual living alone with incomes above the threshold of \$26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXTD, QLAXPI.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0.15 | -- Quebec Income Tax Return, Calculation Grid |
| ba98.mpr: | 0.00 | -- No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba06.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- Copied from ba15.mpr |

DESCRIPTION

Individual living alone will have its non-refundable living alone tax credit reduced if its net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget which proposed that the non-refundable living alone tax credit “be subject to an income test which would target the assistance to low or modest incomes.” Individual living alone with incomes above the threshold of \$26,000 would have the amount of the living alone credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqlatc, QLAXRR, QLAXPI

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 26000.00 | -- | Quebec Income Tax Return, Calculation Grid |
| ba98.mpr: | 0.00 | -- | No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |

```

ba06.mpr:    0.00      --      Not in effect. See QCALRFLG
ba07.mpr:    0.00      --      Not in effect. See QCALRFLG
ba08.mpr:    0.00      --      Not in effect. See QCALRFLG
ba09.mpr:    0.00      --      Not in effect. See QCALRFLG
ba10.mpr:    0.00      --      Not in effect. See QCALRFLG
ba11.mpr:    0.00      --      Not in effect. See QCALRFLG
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                DEFAULT=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                DEFAULT=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                DEFAULT=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                DEFAULT=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                DEFAULT=1.0000

```

QLPXM Quebec lone parent exemption/amount

DESCRIPTION

This amount is used to increase the dependent child tax credits (imqdctc) for lone parents. When the child assistance is turned on, it is replaced by QDTCSPA.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1300.00 | -- | Quebec Income Tax 1997 - Line 367 & Attachment A(A) |
| ba98.mpr: | 1300.00 | 0.0% | Quebec Income Tax 1998 - Line 367 & Schedule A(A) |

| | | | |
|-----------|---------|------|--|
| ba99.mpr: | 1300.00 | 0.0% | Quebec Income Tax 1999 - Line 367 & Schedule A(A) |
| ba00.mpr: | 1300.00 | 0.0% | Quebec Income Tax 2000 - Line 367 & Schedule A(A) |
| ba01.mpr: | 1300.00 | 0.0% | Quebec Income Tax 2001 - Line 367 & Schedule A(A) |
| ba02.mpr: | 1335.00 | 2.7% | Quebec Income Tax 2002 - Line 367 & Schedule A(A) |
| ba03.mpr: | 1355.00 | 1.5% | Quebec Income Tax 2003 - Line 367 & Schedule A(A) |
| ba04.mpr: | 1380.00 | 1.8% | Quebec Income Tax 2004 - Line 367 & Schedule A(A) |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

QLVCMAX Maximum Quebec labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRF of the cost of the funds bought (idlabtxg) up to a maximum value QLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 525.00 | -- | Quebec Income Tax Return, 1997, line 424 |
| ba98.mpr: | 750.00 | 42.9% | Quebec Income Tax Return, 1998, line 424 |
| ba99.mpr: | 750.00 | 0.0% | Quebec Income Tax 1999 - Line 424 |
| ba00.mpr: | 750.00 | 0.0% | Quebec Income Tax 2000 - Line 424 |
| ba01.mpr: | 750.00 | 0.0% | Quebec Income Tax 2001 - Line 424 |
| ba02.mpr: | 750.00 | 0.0% | Quebec Income Tax 2002 - Line 424 |
| ba03.mpr: | 750.00 | 0.0% | Quebec Income Tax 2003 - Line 424 |
| ba04.mpr: | 750.00 | 0.0% | Quebec Income Tax 2004 - Line 424 |
| ba05.mpr: | 750.00 | 0.0% | Quebec Income Tax 2005 - Line 424 |
| ba06.mpr: | 750.00 | 0.0% | Quebec Income Tax 2006 - Line 424 |
| ba07.mpr: | 750.00 | 0.0% | Quebec Income Tax 2007 - Line 424 |
| ba08.mpr: | 750.00 | 0.0% | Quebec Income Tax 2008 - Line 424 |
| ba09.mpr: | 750.00 | 0.0% | Quebec Income Tax 2009 - Line 424 |
| ba10.mpr: | 750.00 | 0.0% | Quebec Income Tax 2010 - Line 424 |
| ba11.mpr: | 750.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    750.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    750.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    750.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    750.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    750.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

QLVCRT Percent of Quebec labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Quebec labour sponsored funds tax credit (implvctc). The credit is derived as a proportion QLVCRRT of the cost of the funds bought (idlabtvg) up to a maximum value QLVCMAX.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|--|
| ba97.mpr: | 0.15000 | -- Quebec Income Tax Return, 1997, line 424 |
| ba98.mpr: | 0.15000 | 0.0% Quebec Income Tax Return, 1998, line 424 |
| ba99.mpr: | 0.15000 | 0.0% Quebec Income Tax 1999 - Line 424 |
| ba00.mpr: | 0.15000 | 0.0% Quebec Income Tax 2000 - Line 424 |

| | | | |
|-----------|---------|------|--------------------------------------|
| ba01.mpr: | 0.15000 | 0.0% | Quebec Income Tax 2001 - Line 424 |
| ba02.mpr: | 0.15000 | 0.0% | Quebec Income Tax 2002 - Line 424 |
| ba03.mpr: | 0.15000 | 0.0% | Quebec Income Tax 2003 - Line 424 |
| ba04.mpr: | 0.15000 | 0.0% | Quebec Income Tax 2004 - Line 424 |
| ba05.mpr: | 0.15000 | 0.0% | Quebec Income Tax 2005 - Line 424 |
| ba06.mpr: | 0.15000 | 0.0% | Quebec Income Tax 2006 - Line 424 |
| ba07.mpr: | 0.15000 | 0.0% | RL-10 Slip Information |
| ba08.mpr: | 0.15000 | 0.0% | RL-10 Slip Information |
| ba09.mpr: | 0.15000 | 0.0% | RL-10 Slip Information |
| ba10.mpr: | 0.15000 | 0.0% | RL-10 Slip Information |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

QMAXDX Quebec maximum disability deduction/amount

DESCRIPTION

This value is used to adjust the Disability Amount for blind persons or persons confined to a wheelchair. This may also be deducted on behalf of a spouse or dependants.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2200.00 | -- | Quebec Income Tax 1997 - Line 376 |
| ba98.mpr: | 2200.00 | 0.0% | Quebec Income Tax 1998 - Line 376 |
| ba99.mpr: | 2200.00 | 0.0% | Quebec Income Tax 1999 - Line 376 |
| ba00.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2000 - Line 376 |
| ba01.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2001 - Line 376 |
| ba02.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2002 - Line 376 |
| ba03.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2003 - Line 376 |
| ba04.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2004 - Line 376 |
| ba05.mpr: | 2200.00 | 0.0% | Quebec Income Tax 2005 - Line 376 |
| ba06.mpr: | 2250.00 | 2.3% | Quebec Income Tax 2006 - Line 376 |
| ba07.mpr: | 2295.00 | 2.0% | Quebec Income Tax 2007 - Line 376 |
| ba08.mpr: | 2325.00 | 1.3% | Quebec Income Tax 2008 - Line 376 |
| ba09.mpr: | 2380.00 | 2.4% | Quebec Income Tax 2009 - Line 376 |
| ba10.mpr: | 2390.00 | 0.4% | Quebec Income Tax 2010 - Line 376 |
| ba11.mpr: | 2420.00 | 1.3% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 2473.10 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 2522.11 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 2573.17 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 2624.22 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 2677.32 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

This parameter is the percentage applied to net income that must be exceeded when claiming a portion of Quebec medical expenses.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.03000 | -- | Quebec Income Tax 1997 - Line 380 |
| ba98.mpr: | 0.03000 | 0.0% | Quebec Income Tax 1998 - Line 381 |
| ba99.mpr: | 0.03000 | 0.0% | Quebec Income Tax 1999 - Line 381 |
| ba00.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2000 - Line 381 |
| ba01.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2001 - Line 381 |
| ba02.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2002 - Line 381 & Schedule B(C) |
| ba03.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2003 - Line 381 & Schedule B(C) |
| ba04.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2004 - Line 381 & Schedule B(C) |
| ba05.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2005 - Line 381 & Schedule B(C) |
| ba06.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2006 - Line 381 & Schedule B(C) |

| | | | |
|-----------|---------|------|--|
| ba07.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2007 - Line 381 & Schedule B(C) |
| ba08.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2008 - Line 381 & Schedule B(C) |
| ba09.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2009 - Line 381 & Schedule B(C) |
| ba10.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2010 - Line 381 & Schedule B(C) |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

QMEDEXFLG Quebec Medical Expense non-refundable Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less QMEDANF percent of net income.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |

| | | | |
|-----------|---|----|----------------------|
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QMEDINC Income definition for Que. refundable tax credit for medical expenses

DESCRIPTION

This parameter defines the income definition to be used in the calculation of Quebec medical expenses (imqmeda) and refundable tax credit for medical expenses (imqmedrc).

When assigned to 1, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 2, the income test is based as the total income (imqitot) less idrpp, idrrsp, imrepay (when QREPFAMI is set to 1) and imqcppse (when QITSFSEW is set to 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Line 381 & Line 456 |
| ba98.mpr: | 2 | -- Quebec Income Tax 1998 - Schedule B |
| ba99.mpr: | 2 | -- Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 2 | -- Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 2 | -- Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 2 | -- Quebec Income Tax 2002 - Line 462 & Schedule B |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Line 462 & Schedule B(D) |
| ba07.mpr: | 1 | -- Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 1 | -- Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

QMEDRATE Proportion of expenses allowed for refundable tax credit for medical expenses

DESCRIPTION

The maximum proportion of eligible medical expenses (imqmeda) which are eligible for the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.25000 | -- | Quebec Income Tax 1997 - Line 456 |
| ba98.mpr: | 0.25000 | 0.0% | Quebec Income Tax 1998 - Line 462 & Schedule B |
| ba99.mpr: | 0.25000 | 0.0% | Quebec Income Tax 1999 - Line 462 & Schedule B |
| ba00.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2000 - Line 462 & Schedule B |
| ba01.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2001 - Line 462 & Schedule B(C) |
| ba02.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2002 - Line 462 & Schedule B(C) |
| ba03.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2006 - Line 462 & Schedule B(D) |

| | | | |
|-----------|---------|------|--|
| ba07.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 0.25000 | 0.0% | Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 0.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.25000 | 0.0% | Copied from ba15.mpr |

QMEDRMAX Maximum expenses allowed for Que. refundable tax credit for medical expenses

DESCRIPTION

The maximum size of the Quebec refundable tax credit for medical expenses (imqmedrc).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Quebec Income Tax 1997 - Line 456 |
| ba98.mpr: | 500.00 | 0.0% | Quebec Income Tax 1998 - Line 462 & Schedule B |
| ba99.mpr: | 500.00 | 0.0% | Quebec Income Tax 1999 - Line 462 & Schedule B |

| | | | |
|-----------|---------|-------|--|
| ba00.mpr: | 500.00 | 0.0% | Quebec Income Tax 2000 - Line 462 & Schedule B |
| ba01.mpr: | 500.00 | 0.0% | Quebec Income Tax 2001 - Line 462 & Schedule B(C) |
| ba02.mpr: | 515.00 | 3.0% | Quebec Income Tax 2002 - Line 462 & Schedule B(C) |
| ba03.mpr: | 525.00 | 1.9% | Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 535.00 | 1.9% | Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 750.00 | 40.2% | Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 1000.00 | 33.3% | Quebec Income Tax 2006 - Line 462 & Schedule B(D) |
| ba07.mpr: | 1020.00 | 2.0% | Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 1032.00 | 1.2% | Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 1056.00 | 2.3% | Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 1061.00 | 0.5% | Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 1074.00 | 1.2% | Quebec Ministry of Finance |
| ba12.mpr: | 1097.56 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 1119.31 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 1141.97 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 1164.63 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 1188.19 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QMEDRMIN Minimum earnings for Quebec refundable tax credit for medical expenses

DESCRIPTION

If employment earnings are less than this parameter, then a person is eligible to apply for the Quebec refundable tax credit for medical expenses (imqmedrc). Earnings are calculated as employment income (idiemp) plus self-employment income (idise) minus registered pension plan deduction (idrpp) minus annual union, professional, or like dues (iddues) minus other employment expenses (idaexp).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 2500.00 | -- | Quebec Income Tax 1997 - Line 456 |
| ba98.mpr: | 2500.00 | 0.0% | Quebec Income Tax 1998 - Line 462 & Schedule B |
| ba99.mpr: | 2500.00 | 0.0% | Quebec Income Tax 1999 - Line 462 & Schedule B |
| ba00.mpr: | 2500.00 | 0.0% | Quebec Income Tax 2000 - Line 462 & Schedule B |
| ba01.mpr: | 2500.00 | 0.0% | Quebec Income Tax 2001 - Line 462 & Schedule B(C) |
| ba02.mpr: | 2500.00 | 0.0% | Quebec Income Tax 2002 - Line 462 & Schedule B(C) |
| ba03.mpr: | 2500.00 | 0.0% | Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 2500.00 | 0.0% | Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 2500.00 | 0.0% | Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 2560.00 | 2.4% | Quebec Income Tax 2006 - Line 462 & Schedule B(D) |
| ba07.mpr: | 2610.00 | 2.0% | Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 2640.00 | 1.1% | Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 2700.00 | 2.3% | Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 2715.00 | 0.6% | Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 2750.00 | 1.3% | Quebec Ministry of Finance |
| ba12.mpr: | 2810.34 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |

| | | | |
|-----------|---------|------|---|
| ba13.mpr: | 2866.04 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 2924.06 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 2982.08 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 3042.42 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QMEDRRR Reduction rate for the Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by QMEDRRR percent of net family income in excess of QMEDRTD.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Quebec Income Tax 1997 - Line 456 |
| ba98.mpr: | 0.05000 | 0.0% | Quebec Income Tax 1998 - Line 462 & Schedule B |
| ba99.mpr: | 0.05000 | 0.0% | Quebec Income Tax 1999 - Line 462 & Schedule B |
| ba00.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2000 - Line 462 & Schedule B |
| ba01.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2001 - Line 462 & Schedule B(C) |
| ba02.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2002 - Line 462 & Schedule B(C) |

| | | | |
|-----------|---------|------|--|
| ba03.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2006 - Line 462 & Schedule B(D) |
| ba07.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 0.05000 | 0.0% | Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 0.05000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

QMEDRTD Turndown level for Que. refundable tax credit for medical expenses

DESCRIPTION

The Quebec refundable tax credit for medical expenses (imqmedrc) is reduced by QMEDRRR percent of net family income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 17500.00 | -- | Quebec Income Tax 1997 - Line 456 |
| ba98.mpr: | 17500.00 | 0.0% | Quebec Income Tax 1998 - Line 462 & Schedule B |
| ba99.mpr: | 17500.00 | 0.0% | Quebec Income Tax 1999 - Line 462 & Schedule B |
| ba00.mpr: | 17500.00 | 0.0% | Quebec Income Tax 2000 - Line 462 & Schedule B |
| ba01.mpr: | 17500.00 | 0.0% | Quebec Income Tax 2001 - Line 462 & Schedule B(C) |
| ba02.mpr: | 17970.00 | 2.7% | Quebec Income Tax 2002 - Line 462 & Schedule B(C) |
| ba03.mpr: | 18235.00 | 1.5% | Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 18600.00 | 2.0% | Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 18865.00 | 1.4% | Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 19325.00 | 2.4% | Quebec Income Tax 2006 - Line 462 & Schedule B(D) |
| ba07.mpr: | 19715.00 | 2.0% | Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 19955.00 | 1.2% | Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 20425.00 | 2.4% | Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 20525.00 | 0.5% | Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 20785.00 | 1.3% | Quebec Ministry of Finance |
| ba12.mpr: | 21241.04 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 21661.99 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 22100.49 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 22538.99 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 22995.02 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QMRTCFLG Quebec refundable tax credits for medical expenses activation flag

DESCRIPTION

When QMRTCFLG is assigned to 1, the Quebec refundable tax credit for medical expenses (imqmedrc) is calculated for persons aged 18 and over who had employment related earnings greater than QMEDRMIN. The maximum refundable credit will be the lesser of QMEDRMAX and QMEDRATE percent of eligible medical expenses (imqmeda). It is reduced by QMEDRRR percent of net family income in excess of QMEDRTD.

When QMRTCFLG is assigned to 0, the calculation of the Quebec refundable tax credit for medical expenses is suppressed.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Quebec Income Tax 1997 - Line 456 |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Line 462 & Schedule B |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 462 & Schedule B |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 462 & Schedule B |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 462 & Schedule B(C) |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 462 & Schedule B(C) |

| | | | |
|-----------|---|----|--|
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 462 & Schedule B(D) |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 462 & Schedule B(D) |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 462 & Schedule B(D) |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 462 & Schedule B(D) |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 462 & Schedule B(D) |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 462 & Schedule B(D) |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 462 & Schedule B(D) |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 462 & Schedule B(D) |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QMXM Quebec married exemption/amount

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, all married filers are eligible to claim this amount as a credit on behalf of a dependent spouse or, in the absence of a spouse, of a dependent child.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 5900.00 | -- | Quebec Income Tax 1997 - Line 364 |
| ba98.mpr: | 5900.00 | 0.0% | Quebec Income Tax 1998 - Line 364 |
| ba99.mpr: | 5900.00 | 0.0% | Quebec Income Tax 1999 - Line 362 |
| ba00.mpr: | 5900.00 | 0.0% | Quebec Income Tax 2000 - Line 362 |
| ba01.mpr: | 5900.00 | 0.0% | Quebec Income Tax 2001 - Line 362 |
| ba02.mpr: | 6060.00 | 2.7% | Quebec Income Tax 2002 - Line 362 |
| ba03.mpr: | 0.00 | -- | Not in effect, Quebec 2002- 03 Budget Supp, Additional Info - page 2 |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

The Quebec Newborn Family Allowance program began in 1988. The rows in this parameter correspond to the rank of the child in the family in increasing order. The columns correspond to the age of the child. The value of each cell represents the dollar value of the benefits. The parameter is effective only when QNBFAFLAG is set to 1.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Source |
|-----------|---------|---|
| ba97.mpr: | 4 | [Rows] Nouvelles dispositions de la Politique Familiale, 1997 |
| | 500.00 | 0.00 0.00 0.00 |
| | 500.00 | 500.00 0.00 0.00 |
| | 1600.00 | 1600.00 1600.00 1600.00 |
| | 1600.00 | 1600.00 1600.00 1600.00 |
| ba98.mpr: | 4 | [Rows] Nouvelles dispositions de la Politique Familiale, 1997 |
| | 0.00 | 0.00 0.00 0.00 |
| | 0.00 | 500.00 0.00 0.00 |
| | 0.00 | 1600.00 1600.00 1600.00 |
| | 0.00 | 1600.00 1600.00 1600.00 |

| | | | | | |
|-----------|------|--------|---|---------|---------|
| ba99.mpr: | 4 | [Rows] | Nouvelles dispositions de la Politique Familiale, 1997 | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 1600.00 | 1600.00 | 1600.00 |
| | 0.00 | 0.00 | 1600.00 | 1600.00 | 1600.00 |
| ba00.mpr: | 4 | [Rows] | Nouvelles dispositions de la Politique Familiale, 1997 | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 1600.00 | 1600.00 |
| | 0.00 | 0.00 | 0.00 | 1600.00 | 1600.00 |
| ba01.mpr: | 4 | [Rows] | Nouvelles dispositions de la Politique Familiale, 1997 | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 1600.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 1600.00 |
| ba02.mpr: | 4 | [Rows] | Not in effect | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ba03.mpr: | | [Same] | Not in effect | | |
| ba04.mpr: | | [Same] | Not in effect | | |
| ba05.mpr: | | [Same] | Not in effect | | |
| ba06.mpr: | | [Same] | Not in effect | | |
| ba07.mpr: | | [Same] | Not in effect | | |
| ba08.mpr: | | [Same] | Not in effect | | |
| ba09.mpr: | | [Same] | Not in effect | | |
| ba10.mpr: | | [Same] | Not in effect | | |
| ba11.mpr: | | [Same] | Not in effect | | |
| ba12.mpr: | | [Same] | Grown from ba11.mpr using DEFAULT=1.0000 | | |
| ba13.mpr: | | [Same] | Grown from ba12.mpr using DEFAULT=1.0000 | | |
| ba14.mpr: | | [Same] | Grown from ba13.mpr using DEFAULT=1.0000 | | |
| ba15.mpr: | | [Same] | Grown from ba14.mpr using DEFAULT=1.0000 | | |
| ba16.mpr: | | [Same] | Grown from ba15.mpr using DEFAULT=1.0000 | | |

DESCRIPTION

When QNBFAFLAG is set to one the Quebec Newborn allowance is implemented. The benefits are set according to the rank of the newborn in the family, at the birth time. Observed rank can be different from the allocation rank, the opportunity of increasing the rank is set with the flag QNBRFLAG.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba98.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba99.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba00.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba01.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |

```

ba05.mpr:    0          --    Not in effect
ba06.mpr:    0          --    Not in effect
ba07.mpr:    0          --    Not in effect
ba08.mpr:    0          --    Not in effect
ba09.mpr:    0          --    Not in effect
ba10.mpr:    0          --    Not in effect
ba11.mpr:    0          --    Not in effect
ba12.mpr:    0          --    Copied from ba11.mpr
ba13.mpr:    0          --    Copied from ba12.mpr
ba14.mpr:    0          --    Copied from ba13.mpr
ba15.mpr:    0          --    Copied from ba14.mpr
ba16.mpr:    0          --    Copied from ba15.mpr

```

QNBPOFLAG Quebec newborn family allowance phase out flag

DESCRIPTION

This parameter activates the phase out of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. As a result, this program will progressively disappear until the year 2002. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Nouvelles dispositions de la Politique Familiale, 1997 |

| | | | |
|-----------|---|----|--|
| ba98.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba99.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba00.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba01.mpr: | 1 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QNBPOPYR Quebec newborn family allowance phase-out year proportion

DESCRIPTION

This parameter represents the proportion of the phase out year of the Quebec Newborn Family Allowance where children would still be eligible for the allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. The phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference between TARGETYEAR and QNBPOYR, and whose month of birth is greater than September (if a random number is greater than this parameter), would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.75000 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba98.mpr: | 0.75000 | 0.0% | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba99.mpr: | 0.75000 | 0.0% | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba00.mpr: | 0.75000 | 0.0% | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba01.mpr: | 0.75000 | 0.0% | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the phase out year of the Quebec Newborn Family Allowance. Children born after 30 September 1997 are not eligible to receive the allowance for newborn children. The phase out is activated by QNBPOFLAG. Any child whose age is equal to the difference between TARGETYEAR and this parameter, and whose month of birth is greater than September, which is determined by comparing a random number to QNBPOPYR, would not be eligible for the newborn allowance.

See also QNBFAFLAG.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1997 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba98.mpr: | 1997 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba99.mpr: | 1997 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba00.mpr: | 1997 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba01.mpr: | 1997 | -- | Nouvelles dispositions de la Politique Familiale, 1997 |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QNBFLAG Quebec newborn family random increase of child rank

DESCRIPTION

When QNBFLAG is set to one then rank of children in a family of age 1 and 2 is randomly increase to reflect the rank structure observed by the Régie des rentes du Québec. When the rank is increase, rank of older children is also increased.

Starting in 1998, the program is replaced by the Quebec Family Allowance Tax Credit which is activated when QFATCOPT is set to 2. The Newborn Allowance gradually phases out for those who were already in the program.

For more details see QFATCOPT.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QNCBSFT1 Quebec social assistance NCBS flow-through amount for first child

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the first eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|-------------|----------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using |
| | | NONE=1.0000 | |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using |
| | | NONE=1.0000 | |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using |
| | | NONE=1.0000 | |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using |
| | | NONE=1.0000 | |

```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

QNCBSFT1P Quebec SA NCBS flow-through amount for first child for 1st half of year

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the first eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|------|-------|----------------------------|
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using |
| | | | NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using |
| | | | NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using |
| | | | NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using |
| | | | NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using |
| | | | NONE=1.0000 |

QNCBSFT2 Quebec social assistance NCBS flow-through amount for second child

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the second eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |

```

ba10.mpr:    0.00          --      Not in effect
ba11.mpr:    0.00          --      Grown from ba10.mpr using
NONE=1.0000
ba12.mpr:    0.00          --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
NONE=1.0000

```

QNCBSFT2P Quebec SA NCBS flow-through amount for second child for 1st half of year

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the second eligible child.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|-------------|----------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using |
| | | NONE=1.0000 | |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using |
| | | NONE=1.0000 | |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using |
| | | NONE=1.0000 | |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using |
| | | NONE=1.0000 | |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using |
| | | NONE=1.0000 | |

QNCBSFT3 Quebec social assistance NCBS flow-through amount for third (or more) child

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the third and additional children.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the clawback programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | HRDC Income Support Policy Group |
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy Group |

| | | | |
|-----------|------|-------------|----------------------------|
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | NCB Progress Report |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using |
| | | NONE=1.0000 | |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using |
| | | NONE=1.0000 | |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using |
| | | NONE=1.0000 | |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using |
| | | NONE=1.0000 | |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using |
| | | NONE=1.0000 | |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using |
| | | NONE=1.0000 | |

QNCBSFT3P Quebec SA NCBS flow-through amount for third (or more) child for 1st half of year

DESCRIPTION

The province of Quebec claws back the National Child Benefit Supplement from Social Assistance amounts. Increases to the National Child Benefit Supplement are flowed through to social assistance recipients in Quebec. This parameter represents the NCBS flow through amount for the third and additional children.

The clawback of social assistance in Quebec will be activated when SACLAWFLAG is set to 1 and SACLAWPR provincial vector Quebec flag is also set to 1.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the

year, using the program design from the previous year. The annual clawback will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba01.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba02.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba03.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba04.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba05.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba06.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba07.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba08.mpr: | 0.00 | -- | HRDC Income Support Policy |
| | | Group | |
| ba09.mpr: | 0.00 | -- | NCB Progress Report |
| ba10.mpr: | 0.00 | -- | NCB Progress Report |
| ba11.mpr: | 0.00 | -- | Not in effect |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              NONE=1.0000

```

QNORFAMI Quebec Northern Deductions from Family Tax Credit Income flag

DESCRIPTION

When this parameter is set to 1 then Northern deductions (idnorth) will be deducted from the family net income used to determine family related tax credits such as the tax reduction for families, the real estate tax refund and the refundable Quebec sales tax credit.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|------------------|--------------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Schedule B(B) |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 0 | -- Not in effect |
| ba04.mpr: | 0 | -- Not in effect |

```

ba05.mpr:    0      --    Not in effect
ba06.mpr:    0      --    Not in effect
ba07.mpr:    0      --    Not in effect
ba08.mpr:    0      --    Not in effect
ba09.mpr:    0      --    Not in effect
ba10.mpr:    0      --    Not in effect
ba11.mpr:    0      --    Copied from ba10.mpr
ba12.mpr:    0      --    Copied from ba11.mpr
ba13.mpr:    0      --    Copied from ba12.mpr
ba14.mpr:    0      --    Copied from ba13.mpr
ba15.mpr:    0      --    Copied from ba14.mpr
ba16.mpr:    0      --    Copied from ba15.mpr

```

QNORTHDED Quebec northern deductions - 0=for taxable income, 1=for net income

DESCRIPTION

This parameter determines where the deduction for residents of designated remote areas (idnorth) is to be applied. When set to 0, this deduction is added to imqdedfn, the deductions used in the calculation of taxable income. Beginning in 2003, this parameter is set to 1, and this deduction is added to imqdedft, deductions used to calculate net income.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Quebec Income Tax 1997 - Line 294 |
| ba98.mpr: | 0 | -- | Quebec Income Tax 1998 - Line 294 |

| | | | |
|-----------|---|----|--------------------------|
| ba99.mpr: | 0 | -- | Quebec Income Tax 1999 - |
| | | | Line 294 |
| ba00.mpr: | 0 | -- | Quebec Income Tax 2000 - |
| | | | Line 294 |
| ba01.mpr: | 0 | -- | Quebec Income Tax 2001 - |
| | | | Line 294 |
| ba02.mpr: | 0 | -- | Quebec Income Tax 2002 - |
| | | | Line 294 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - |
| | | | Line 236 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - |
| | | | Line 236 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - |
| | | | Line 236 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - |
| | | | Line 236 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - |
| | | | Line 236 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - |
| | | | Line 236 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - |
| | | | Line 236 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - |
| | | | Line 236 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QNTCR Quebec nominal tax credit rate

DESCRIPTION

This is the rate used to calculate the Quebec total tax credits (imqtottc) for Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|--|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.20000 | -- | Quebec Income Tax 1997 - Line 396 |
| ba98.mpr: | 0.23000 | 15.0% | Quebec Income Tax 1998 - Line 396 |
| ba99.mpr: | 0.23000 | 0.0% | Quebec Income Tax 1999 - Line 396 |
| ba00.mpr: | 0.22000 | -4.3% | Quebec Income Tax 2000 - Line 396 |
| ba01.mpr: | 0.20750 | -5.7% | Quebec Income Tax 2001 - Line 396 |
| ba02.mpr: | 0.20000 | -3.6% | Quebec Income Tax 2002 - Line 396 |
| ba03.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2003 - Line 396 |
| ba04.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2004 - Line 396 |
| ba05.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2005 - Line 396 |
| ba06.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2006 - Line 390 |
| ba07.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2007 - Line 390 |
| ba08.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2008 - Line 390 |
| ba09.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2009 - Line 390 |

| | | | |
|-----------|---------|------|--------------------------------------|
| ba10.mpr: | 0.20000 | 0.0% | Quebec Income Tax 2010 - Line 390 |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

QODISTC Quebec infirm dependent amount (18 and over)

DESCRIPTION

This parameter is the amount which can be claimed for the Quebec non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The calculated credit is added to imqdctc.

Starting in 2006, filers with an amount for disabled dependents (idothpe) are also eligible for the Quebec Refundable Natural Caregivers Tax Credit (QRNCGTC).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 3500.00 | -- | Quebec Income Tax 1997 - Schedule A(B) |
| ba98.mpr: | 3500.00 | 0.0% | Quebec Income Tax 1998 - Schedule A(B) |
| ba99.mpr: | 3500.00 | 0.0% | Quebec Income Tax 1999 - Schedule A(B) |

| | | | |
|-----------|---------|--------|--|
| ba00.mpr: | 3500.00 | 0.0% | Quebec Income Tax 2000 - Schedule A(B) |
| ba01.mpr: | 3500.00 | 0.0% | Quebec Income Tax 2001 - Schedule A(B) |
| ba02.mpr: | 3595.00 | 2.7% | Quebec Income Tax 2002 - Schedule A(B) |
| ba03.mpr: | 3650.00 | 1.5% | Quebec Income Tax 2003 - Schedule A(B) |
| ba04.mpr: | 3725.00 | 2.1% | Quebec Income Tax 2004 - Line 367 & Schedule A(B) |
| ba05.mpr: | 6365.00 | 70.9% | Quebec Income Tax 2005 - Line 367 & Schedule A |
| ba06.mpr: | 2650.00 | -58.4% | Quebec Income Tax 2006 - Line 367 & Schedule A(B) |
| ba07.mpr: | 2705.00 | 2.1% | Quebec Income Tax 2007 - Line 367 & Schedule A(C) |
| ba08.mpr: | 2740.00 | 1.3% | Quebec Income Tax 2008 - Line 367 & Schedule A(C) |
| ba09.mpr: | 2805.00 | 2.4% | Quebec Income Tax 2009 - Line 367 & Schedule A(C) |
| ba10.mpr: | 2820.00 | 0.5% | Quebec Income Tax 2010 - Line 367 & Schedule A(C) |
| ba11.mpr: | 2910.89 | 3.2% | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 2974.76 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 3033.71 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 3095.12 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 3156.53 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 3220.40 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QPCOPT Quebec political contribution option

DESCRIPTION

When set to 1, the calculation of the political contribution credit is based on a single rate, QPTC. When set to 2, the credit varies with the level of political contribution, QPCTR.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial

data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPTCBEN, QPCTR

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 2 | -- Income Tax Return, 1997 |
| ba98.mpr: | 2 | -- Quebec Income Tax 1998 - Work Chart & Line 414 |
| ba99.mpr: | 2 | -- Quebec Income Tax 1999 - Work Chart & Line 414 |
| ba00.mpr: | 2 | -- Quebec Income Tax 2000 - Work Chart & Line 414 |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Work Chart & Line 414 |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Work Chart & Line 414 |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Work Chart & Line 414 |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Work Chart & Line 414 |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Work Chart & Line 414 |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Work Chart & Line 414 |
| ba07.mpr: | 1 | -- Quebec Income Tax 2007 - Work Chart & Line 414 |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Work Chart & Line 414 |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Work Chart & Line 414 |


```

ba10.mpr:    1          --      Quebec Income Tax 2010 -
                Work Chart & Line 414
ba11.mpr:    1          --      Copied from ba10.mpr
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QPCTR Quebec political contribution tax rates

DESCRIPTION

This is the table of the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 2.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPTCBEN, QPCOPT

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|------------------------------------|
| ba97.mpr: | 2 | [Rows] Income Tax Return, 1997 |
| 0 | 0.750 | (-0.0013) |
| 200 | 0.500 | (-0.0013) |
| ba98.mpr: | | [Same] Quebec Income Tax 1998 - |
| | | Work Chart & Line 414 |

```

ba99.mpr:          [Same]   Quebec Income Tax 1999 -
                  Work Chart & Line 414
ba00.mpr:          [Same]   Quebec Income Tax 2000 -
                  Work Chart & Line 414
ba01.mpr:          2        [Rows]   Not in effect
                  0        0.000   (0.0000)
                  0        0.000   (0.0000)
ba02.mpr:          [Same]   Not in effect
ba03.mpr:          [Same]   Not in effect
ba04.mpr:          [Same]   Not in effect
ba05.mpr:          [Same]   Not in effect
ba06.mpr:          [Same]   Not in effect
ba07.mpr:          [Same]   Not in effect
ba08.mpr:          [Same]   Not in effect
ba09.mpr:          [Same]   Not in effect
ba10.mpr:          [Same]   Not in effect
ba11.mpr:          [Same]   Grown from ba10.mpr using
                  DEFAULT=1.0000
ba12.mpr:          [Same]   Grown from ba11.mpr using
                  DEFAULT=1.0000
ba13.mpr:          [Same]   Grown from ba12.mpr using
                  DEFAULT=1.0000
ba14.mpr:          [Same]   Grown from ba13.mpr using
                  DEFAULT=1.0000
ba15.mpr:          [Same]   Grown from ba14.mpr using
                  DEFAULT=1.0000
ba16.mpr:          [Same]   Grown from ba15.mpr using
                  DEFAULT=1.0000

```

QPENSPLTINCR Quebec increment by which to split pension income

DESCRIPTION

This parameter controls the level of precision of pension income splitting in Quebec (see QSPLTPNSFLAG). It is implemented by running through the tax system multiple times, each time splitting a varying proportion of pension income. First, the tax system is run without splitting pension income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by QPENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if QPENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 0%. But if QPENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, 10%, and 0%). This makes the model run faster, but the results will be less precise.

Please note that QPENSPLTINCR must be greater than 0.0, and values of 0.5 or greater means that the only splits which will be assessed are 0% and 50%.

CROSS REFERENCE

| Function | Description |
|----------|---|
| ccept | Multiple calls of tax/transfer calculator |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.01000 | -- | User defined |
| ba08.mpr: | 0.01000 | 0.0% | User defined |
| ba09.mpr: | 0.01000 | 0.0% | User defined |
| ba10.mpr: | 0.01000 | 0.0% | User defined |
| ba11.mpr: | 0.01000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.01000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for maternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.70000 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |

| | | | |
|-----------|---------|------|-----------------------------------|
| ba11.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.70000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.70000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.70000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.70000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.70000 | 0.0% | Copied from ba15.mpr |

QPIPBMW Quebec parental insurance plan maximum maternity weeks - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of maternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 18 | -- | Quebec Parental Insurance Plan |

```

ba07.mpr:    18          --    Quebec Parental Insurance
              Plan
ba08.mpr:    18          --    Quebec Parental Insurance
              Plan
ba09.mpr:    18          --    Quebec Parental Insurance
              Plan
ba10.mpr:    18          --    Quebec Parental Insurance
              Plan
ba11.mpr:    18          --    Quebec Parental Insurance
              Plan
ba12.mpr:    18          --    Copied from ba11.mpr
ba13.mpr:    18          --    Copied from ba12.mpr
ba14.mpr:    18          --    Copied from ba13.mpr
ba15.mpr:    18          --    Copied from ba14.mpr
ba16.mpr:    18          --    Copied from ba15.mpr

```

QPIPBR1 Quebec parental insurance plan parental initial weeks benefit rate - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for the first phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|-----------------------------------|
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.70000 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba11.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.70000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.70000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.70000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.70000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.70000 | 0.0% | Copied from ba15.mpr |

QPIPBR2 Quebec parental insurance plan parental additional weeks benefit rate - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for the second phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.55000 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.55000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.55000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.55000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.55000 | 0.0% | Quebec Parental Insurance Plan |
| ba11.mpr: | 0.55000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.55000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.55000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.55000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.55000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.55000 | 0.0% | Copied from ba15.mpr |

QPIPBPRW1 Quebec parental insurance plan maximum parental initial weeks - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks for the first phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 7 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 7 | -- | Quebec Parental Insurance Plan |
| ba08.mpr: | 7 | -- | Quebec Parental Insurance Plan |
| ba09.mpr: | 7 | -- | Quebec Parental Insurance Plan |
| ba10.mpr: | 7 | -- | Quebec Parental Insurance Plan |
| ba11.mpr: | 7 | -- | Quebec Parental Insurance Plan |
| ba12.mpr: | 7 | -- | Copied from ba11.mpr |
| ba13.mpr: | 7 | -- | Copied from ba12.mpr |
| ba14.mpr: | 7 | -- | Copied from ba13.mpr |
| ba15.mpr: | 7 | -- | Copied from ba14.mpr |
| ba16.mpr: | 7 | -- | Copied from ba15.mpr |

QPIPBRW2 Quebec parental insurance plan maximum parental additional weeks - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks for the second phase of parental benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba08.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba09.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba10.mpr: | 25 | -- | Quebec Parental Insurance Plan |

| | | | |
|-----------|----|----|---------------------------|
| ba11.mpr: | 25 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba12.mpr: | 25 | -- | Copied from ba11.mpr |
| ba13.mpr: | 25 | -- | Copied from ba12.mpr |
| ba14.mpr: | 25 | -- | Copied from ba13.mpr |
| ba15.mpr: | 25 | -- | Copied from ba14.mpr |
| ba16.mpr: | 25 | -- | Copied from ba15.mpr |

QPIBPTR Quebec parental insurance plan paternity benefit rate - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for paternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.70000 | -- | Quebec Parental Insurance |
| | | | Plan |

| | | | |
|-----------|---------|------|--------------------------------|
| ba07.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba11.mpr: | 0.70000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.70000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.70000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.70000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.70000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.70000 | 0.0% | Copied from ba15.mpr |

QPIPBPTW Quebec parental insurance plan maximum paternity weeks - basic plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of paternity benefits under the Quebec Parental Insurance Plan when the Basic Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|-----------------------------------|
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 5 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 5 | -- | Quebec Parental Insurance Plan |
| ba08.mpr: | 5 | -- | Quebec Parental Insurance Plan |
| ba09.mpr: | 5 | -- | Quebec Parental Insurance Plan |
| ba10.mpr: | 5 | -- | Quebec Parental Insurance Plan |
| ba11.mpr: | 5 | -- | Quebec Parental Insurance Plan |
| ba12.mpr: | 5 | -- | Copied from ba11.mpr |
| ba13.mpr: | 5 | -- | Copied from ba12.mpr |
| ba14.mpr: | 5 | -- | Copied from ba13.mpr |
| ba15.mpr: | 5 | -- | Copied from ba14.mpr |
| ba16.mpr: | 5 | -- | Copied from ba15.mpr |

QPIPEMAX Quebec parental insurance plan maximum insurable earnings

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum earnings threshold required for contribution to the Quebec Parental Insurance Plan. Workers in Quebec with earnings greater than QPIPEMIN will have to pay a QPIP premium on their earnings, up to this maximum earnings threshold. The premium rate differs for paid and self-employed earners. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 57000.00 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 59000.00 | 3.5% | Quebec Parental Insurance Plan |
| ba08.mpr: | 60500.00 | 2.5% | Payroll Deductions Formulas 2008 - T4127 |
| ba09.mpr: | 62000.00 | 2.5% | Form - TP-1015.3-V 2009-01 |
| ba10.mpr: | 62500.00 | 0.8% | Payroll Deductions Formulas 2010 - T4127 |
| ba11.mpr: | 64000.00 | 2.4% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 65404.22 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 66700.40 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 68050.62 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 69400.81 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 70805.00 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QPIPEMIN Quebec parental insurance plan minimum insurable earnings

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the minimum earnings threshold required for contribution to the Quebec Parental Insurance Plan. Workers in Quebec with earnings greater than this amount will have to pay a QPIP premium, up to the maximum

earnings threshold QPIPEMAX. The premium rate differs for paid and self-employed earners. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| txinet | Compute net income |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 2000.00 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 2000.00 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 2000.00 | 0.0% | TPF-1015.GS-V (2008-01) |
| ba09.mpr: | 2000.00 | 0.0% | Form TP-1015.PM-V 2009-01 |
| ba10.mpr: | 2000.00 | 0.0% | Quebec Parental Insurance Plan (2010-01) |
| ba11.mpr: | 2000.00 | 0.0% | Quebec Parental Insurance Plan (2011-01) |
| ba12.mpr: | 2000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |

```

ba15.mpr:    2000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    2000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

QPIPF Quebec parental insurance plan contribution rate for paid workers

DESCRIPTION

The proportion of QPIP insurable earnings (QPIPEMAX) payable as QPIP premiums for paid workers in Quebec, when QPIPFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txinet | Compute net income |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00416 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.00416 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.00450 | 8.2% | Payroll Deductions Formulas 2008 - T4127 |

| | | | |
|-----------|---------|------|-----------------------------|
| ba09.mpr: | 0.00484 | 7.6% | Form TP-1015.PM-V 2009-01 |
| ba10.mpr: | 0.00506 | 4.5% | TP-1015.TA-V (2010-01) |
| ba11.mpr: | 0.00537 | 6.1% | Payroll Deductions Formulas |
| | | | 2011 - T4127 |
| ba12.mpr: | 0.00537 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.00537 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.00537 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.00537 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.00537 | 0.0% | Copied from ba15.mpr |

QPIPFLAG Quebec parental insurance plan activation flag

DESCRIPTION

This flag activates the Quebec Parental Insurance Plan (QPIP) which began in 2006. This plan provides for payment of financial benefits to all eligible workers who take maternity, paternity or parental leave. It replaces the maternity and parental benefits offered under the Employment Insurance program.

It is based on the employment status prior to having the child.

Contributions/Premiums:

Under this plan, all Quebec workers with insurable earnings of at least QPIPEMIN must pay into the plan in the form of QPIP premiums. Paid workers pay a percentage (QPIPF) of their earnings up to the maximum insurable earnings of QPIPEMAX. Self-employed workers pay a higher premium rate (QPIPFSE) on their net business income for the year up to the maximum QPIP insurable earnings (QPIPEMAX). The calculated premium is held in the variable imqpipp for paid workers and imqpippse for self-employed workers.

Benefits:

To be eligible for QPIP benefits, one must be a parent of a child born after January 1, 2006 and be paid worker or a self-employed with an insurable income of at least QPIPEMIN. Parents who are eligible for the QPIP can choose between the basic and special plan (idqptype). They may decide on the number of weeks for which they will receive benefits and the rate of their insurable income. In the SPSM, the following QPIP benefits are available – maternity (paid exclusively to the mother), paternity (paid exclusively to the father) and parental (payable to either parent).

When QPIPMODELFLG is turned off, QPIP benefits are not modelled but the value from the database (idqipip) is used and is saved under imqipicbn.

When QPIPMODELFLG is turned on, the amount of QPIP is calculated using the rules set out below. QPIP benefits start in the week idqpstrt. The first type of benefit received (maternity, paternity or parental) is idqprst. The total amount of weeks of QPIP a person

will received in the SPSM is limited by the maximum available given the rules seen below, and the number of weeks of QPIP a person received in the database (idqpweek). The weekly amount of benefit is calculated using the weekly earnings prior to claim (idqpern) and the rate which depends on the rules below.

Basic Plan:

Under the basic plan, the maximum number of maternity weeks is QPIPBMTR, and the maximum number of paternity weeks is QPIPBPTR. Parental benefits are split into two phases under the basic plan. In the first phase, the maximum number of parental weeks is QPIPBPTRW1 payable at a rate of QPIPBPTR1 and in the second phase, the maximum number of parental weeks is QPIPBPTRW2 payable at a rate of QPIPBPTR2.

Special Plan:

Under the special plan, the maximum number of maternity weeks is QPIPSMTW payable at a rate of QPIPSMTR, and the maximum number of paternity weeks is QPIPSPTW payable at a rate of QPIPSPTR. The maximum number of parental weeks is QPIPSPRW payable at a rate of QPIPSPRR.

Low income supplement:

This supplement provides a weekly top up (not to exceed QPIPSFR of average weekly earnings) based on a look up table QPIPSBN that allocates a weekly amount based on net income. The net income used is previous year's (using PYINC) for claims starting in the last half of the year; and net income from 2 years prior (using PYINCP) for claims starting in the first half of the year. The weekly amount is then assigned to the QPIP recipient for each eligible week of QPIP benefits.

QPIP benefits collected in the calendar year is held in the variable imqpicbn, while the total amounts of QPIP benefits collected for the period of leave is represented in imqpiptbn. As well, the total number of weeks of QPIP benefits collected in the calendar year is contained in the variable imqpicwk and the total weeks collected for the period of leave is held in the variable imqpiptwk.

Benefits and weeks by type (maternity, paternity or parental) are also captured, as described briefly in the following list.

| | |
|----------|--|
| imqpcmtb | Maternity benefits paid in the calendar year |
| imqpcptb | Paternity benefits paid in the calendar year |
| imqpcprb | Parental benefits paid in the calendar year |
| imqpcsb | Low income supplemental benefits paid in the calendar year |
| imqpcmtw | Maternity weeks paid in the calendar year |
| imqpcptw | Paternity weeks paid in the calendar year |
| imqpcprw | Parental weeks paid in the calendar year |
| imqptmtb | Total maternity benefits paid for the claim |

| | |
|----------|---|
| imqptpb | Total paternity benefits paid for the claim |
| imqptprb | Total parental benefits paid for the claim |
| imqptsb | Low income supplemental benefits paid for the claim |
| imqptmtw | Total maternity weeks paid for the claim |
| imqptptw | Total paternity weeks paid for the claim |
| imqptprw | Total parental weeks paid for the claim |

Benefits paid under the QPIP are included in the calculation of an individual's total income (imqitot, imictot and imitot).

Tax credits:

Paid workers are eligible for a federal non-refundable tax credit for QPIP premiums paid (imqpiptc) as well as a provincial tax credit (imqqpiptc).

The self-employed are eligible for a non-refundable tax credit (imqpsetc federally and imqqpsetc provincially) for the employee's share of QPIP premiums $((QPIPF / QPIPFSE) * imqipipse)$ and a tax deduction (imqqpsedd) for the employer's share $(1 - (QPIPF / QPIPFSE)) * imqipipse)$.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txinet | Compute net income |
| txqinet | Compute net income (Quebec) |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|------------|-------|--------|---------------|
| ba97.mpr : | 0 | -- | Not in effect |
| ba98.mpr : | 0 | -- | Not in effect |
| ba99.mpr : | 0 | -- | Not in effect |
| ba00.mpr : | 0 | -- | Not in effect |
| ba01.mpr : | 0 | -- | Not in effect |
| ba02.mpr : | 0 | -- | Not in effect |
| ba03.mpr : | 0 | -- | Not in effect |
| ba04.mpr : | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---------------------------|
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba07.mpr: | 1 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba08.mpr: | 1 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba09.mpr: | 1 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba10.mpr: | 1 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba11.mpr: | 1 | -- | Quebec Parental Insurance |
| | | | Plan |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QPIPFSE Quebec parental insurance plan contribution rate for self-employed

DESCRIPTION

The proportion of QPIP insurable earnings (QPIPEMAX) payable as QPIP premiums for self-employed workers in Quebec, when QPIPFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txinet | Compute net income |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00737 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.00737 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.00800 | 8.5% | Quebec Parental Insurance Plan (2008-01) |
| ba09.mpr: | 0.00860 | 7.5% | Quebec Income Tax 2009 - Schedule R |
| ba10.mpr: | 0.00899 | 4.5% | Quebec Parental Insurance Plan (2010-01) |
| ba11.mpr: | 0.00899 | 0.0% | Quebec Parental Insurance Plan (2010-01) |
| ba12.mpr: | 0.00899 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.00899 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.00899 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.00899 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.00899 | 0.0% | Copied from ba15.mpr |

QPIPMODELFLG Quebec parental insurance plan model flag

DESCRIPTION

When this flag is activated, the Quebec Parental Insurance Plan benefits are modelled using a variety of parameters. When is it turned off, calendar year benefits (imqipcbn) are set equal to those found in the database (idiqip) and the other benefit and week variables are set to zero.

Set QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QPIPSBN Quebec parental insurance plan low income supplement table [net income, weekly benefit]

DESCRIPTION

When QPIPFLAG is set to 1, this is the base amount of the supplement for families with low incomes. The amount depends on the family's previous year's net income for claims starting in the last half of the year, and on family's net income from 2 years prior for claims starting

in the first half of the year. The weekly amount from the table is paid out for each eligible week of QPIP benefits.

The value of the low income supplements paid out in the calendar year is held in imqpcsb and added to imqpicbn. The value of the low income supplements paid out for the claim is held in imqptsb and added to imqpiptbn.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|--------|---------------------------------|
| ba97.mpr: | 2 | [Rows] Not in effect |
| 0 | 0.000 | (0.0000) |
| 0 | 0.000 | (0.0000) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | 22 | [Rows] Regulation under the Act |
| | | respecting parental insurance |
| 0 | 67.000 | (-0.0000) |
| 20921 | 66.800 | (-0.0167) |
| 21250 | 61.300 | (-0.0164) |
| 21500 | 57.200 | (-0.0162) |
| 21750 | 53.150 | (-0.0158) |
| 22000 | 49.200 | (-0.0152) |
| 22250 | 45.400 | (-0.0154) |
| 22500 | 41.550 | (-0.0146) |
| 22750 | 37.900 | (-0.0142) |
| 23000 | 34.350 | (-0.0138) |

| | | | |
|-----------|--------|---------------------------|-------------------------------|
| 23250 | 30.900 | (-0.0134) | |
| 23500 | 27.550 | (-0.0130) | |
| 23750 | 24.300 | (-0.0126) | |
| 24000 | 21.150 | (-0.0122) | |
| 24250 | 18.100 | (-0.0118) | |
| 24500 | 15.150 | (-0.0116) | |
| 24750 | 12.250 | (-0.0114) | |
| 25000 | 9.400 | (-0.0106) | |
| 25250 | 6.750 | (-0.0104) | |
| 25500 | 4.150 | (-0.0098) | |
| 25750 | 1.700 | (-0.0100) | |
| 25920 | 0.000 | (-0.0100) | |
| ba07.mpr: | [Same] | Regulation under the Act | respecting parental insurance |
| ba08.mpr: | [Same] | Regulation under the Act | respecting parental insurance |
| ba09.mpr: | [Same] | Regulation under the Act | respecting parental insurance |
| ba10.mpr: | [Same] | Regulation under the Act | respecting parental insurance |
| ba11.mpr: | [Same] | Regulation under the Act | respecting parental insurance |
| ba12.mpr: | [Same] | Grown from ba11.mpr using | NONE=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using | NONE=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using | NONE=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using | NONE=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using | NONE=1.0000 |

QPIPSFR Quebec parental insurance plan supplement fraction of weekly earnings

DESCRIPTION

When QPIPFLAG is set to 1, the QPIP low income weekly supplement as indicated in the QPIPSBN table cannot exceed this fraction of average weekly earnings of the person who filed a QPIP claim for benefits.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.80000 | -- | Regulation under the Act respecting parental insurance |
| ba07.mpr: | 0.80000 | 0.0% | Regulation under the Act respecting parental insurance |
| ba08.mpr: | 0.80000 | 0.0% | Regulation under the Act respecting parental insurance |
| ba09.mpr: | 0.80000 | 0.0% | Regulation under the Act respecting parental insurance |
| ba10.mpr: | 0.80000 | 0.0% | Regulation under the Act respecting parental insurance |
| ba11.mpr: | 0.80000 | 0.0% | Regulation under the Act respecting parental insurance |
| ba12.mpr: | 0.80000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.80000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.80000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.80000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.80000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for maternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.75000 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |

| | | | |
|-----------|---------|------|-----------------------------------|
| ba11.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

QPIPSMTW Quebec parental insurance plan maximum maternity weeks - special plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of maternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 15 | -- | Quebec Parental Insurance Plan |

| | | | |
|-----------|----|----|-----------------------------------|
| ba07.mpr: | 15 | -- | Quebec Parental Insurance Plan |
| ba08.mpr: | 15 | -- | Quebec Parental Insurance Plan |
| ba09.mpr: | 15 | -- | Quebec Parental Insurance Plan |
| ba10.mpr: | 15 | -- | Quebec Parental Insurance Plan |
| ba11.mpr: | 15 | -- | Quebec Parental Insurance Plan |
| ba12.mpr: | 15 | -- | Copied from ba11.mpr |
| ba13.mpr: | 15 | -- | Copied from ba12.mpr |
| ba14.mpr: | 15 | -- | Copied from ba13.mpr |
| ba15.mpr: | 15 | -- | Copied from ba14.mpr |
| ba16.mpr: | 15 | -- | Copied from ba15.mpr |

QPIPSPRR Quebec parental insurance plan parental benefit rate - special plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for parental benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|-----------------------------------|
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.75000 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba11.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

QPIPSRW Quebec parental insurance plan maximum parental weeks - special plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of parental benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba08.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba09.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba10.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba11.mpr: | 25 | -- | Quebec Parental Insurance Plan |
| ba12.mpr: | 25 | -- | Copied from ba11.mpr |
| ba13.mpr: | 25 | -- | Copied from ba12.mpr |
| ba14.mpr: | 25 | -- | Copied from ba13.mpr |
| ba15.mpr: | 25 | -- | Copied from ba14.mpr |
| ba16.mpr: | 25 | -- | Copied from ba15.mpr |

QPIPSPTR Quebec parental insurance plan paternity benefit rate - special plan

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the rate for paternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.75000 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba08.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba09.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba10.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba11.mpr: | 0.75000 | 0.0% | Quebec Parental Insurance Plan |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When QPIPFLAG is set to 1, this parameter represents the maximum number of weeks of paternity benefits under the Quebec Parental Insurance Plan when the Special Plan is selected. See QPIPFLAG for more information on the plan options.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 3 | -- | Quebec Parental Insurance Plan |
| ba07.mpr: | 3 | -- | Quebec Parental Insurance Plan |
| ba08.mpr: | 3 | -- | Quebec Parental Insurance Plan |
| ba09.mpr: | 3 | -- | Quebec Parental Insurance Plan |
| ba10.mpr: | 3 | -- | Quebec Parental Insurance Plan |

| | | | |
|-----------|---|----|-----------------------------------|
| ba11.mpr: | 3 | -- | Quebec Parental Insurance Plan |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

QPSXM Quebec post-secondary exemption/amount

DESCRIPTION

This parameter contains the amount per completed full-time term (up to a maximum of 2) that parents whose dependents are enrolled in vocational training at the postsecondary studies may claim as part of their tax credits respecting dependents. This amount is used to increase the dependent child tax credits (imqdctc) with respect to expenses on post-secondary studies. The total value of the dependent tax credit is multiplied by QNTPCR.

When QTPCFLG is set to one, parents in Quebec can no longer get a dependent tax credit for their children 18 or over who attend post-secondary school full-time. Instead, children can transfer unused tax credits to their parents. Students who were in school for two terms can transfer credits up to a maximum of QESSNEEDS minus the Solidarity Tax Credit (imqstc) while students who were in school for one term can transfer a maximum of QESSNEEDS minus QPSXM minus imqstc.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1650.00 | -- | Quebec Income Tax 1997 - Attachment A(A) & Line 367 |

| | | | |
|-----------|---------|------|--|
| ba98.mpr: | 1650.00 | 0.0% | Quebec Income Tax 1998 - Schedule A(A) & Line 367 |
| ba99.mpr: | 1650.00 | 0.0% | Quebec Income Tax 1999 - Schedule A(A) & Line 367 |
| ba00.mpr: | 1650.00 | 0.0% | Quebec Income Tax 2000 - Schedule A(A) & Line 367 |
| ba01.mpr: | 1650.00 | 0.0% | Quebec Income Tax 2001 - Schedule A(A) & Line 367 |
| ba02.mpr: | 1695.00 | 2.7% | Quebec Income Tax 2002 - Schedule A(A) & Line 367 |
| ba03.mpr: | 1720.00 | 1.5% | Quebec Income Tax 2003 - Schedule A(A) & Line 367 |
| ba04.mpr: | 1755.00 | 2.0% | Quebec Income Tax 2004 - Schedule A(A) & Line 367 |
| ba05.mpr: | 1780.00 | 1.4% | Quebec Income Tax 2005 - Schedule A(A) & Line 367 |
| ba06.mpr: | 1825.00 | 2.5% | Quebec Income Tax 2006 - Schedule A(A) & Line 367 |
| ba07.mpr: | 1860.00 | 1.9% | Quebec Income Tax 2007 - Schedule A(A) & Line 367 |
| ba08.mpr: | 1885.00 | 1.3% | Quebec Income Tax 2008 - Schedule A(A) & Line 367 |
| ba09.mpr: | 1930.00 | 2.4% | Quebec Income Tax 2009 - Schedule A(A) & Line 367 |
| ba10.mpr: | 1940.00 | 0.5% | Quebec Income Tax 2010 - Schedule A(A) & Line 367 |
| ba11.mpr: | 1965.00 | 1.3% | Quebec Ministry of Finance |
| ba12.mpr: | 2008.11 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 2047.91 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 2089.37 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 2130.83 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 2173.94 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QPSXMINC Quebec income ratio for post-secondary exemption/amount

DESCRIPTION

When calculating the credit for full-time students under the age of 18, the amount of the credit (QPSXM per term) is reduced by this proportion of the student's net income.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1.00 | -- | Quebec Income Tax 1997 - Schedule A(A) & Line 367 |
| ba98.mpr: | 1.00 | 0.0% | Quebec Income Tax 1998 - Schedule A(A) & Line 367 |
| ba99.mpr: | 1.00 | 0.0% | Quebec Income Tax 1999 - Schedule A(A) & Line 367 |
| ba00.mpr: | 1.00 | 0.0% | Quebec Income Tax 2000 - Schedule A(A) & Line 367 |
| ba01.mpr: | 1.00 | 0.0% | Quebec Income Tax 2001 - Schedule A(A) & Line 367 |
| ba02.mpr: | 1.00 | 0.0% | Quebec Income Tax 2002 - Schedule A(A) & Line 367 |
| ba03.mpr: | 1.00 | 0.0% | Quebec Income Tax 2003 - Schedule A(A) & Line 367 |
| ba04.mpr: | 1.00 | 0.0% | Quebec Income Tax 2004 - Schedule A(A) & Line 367 |
| ba05.mpr: | 1.00 | 0.0% | Quebec Income Tax 2005 - Schedule A(A) & Line 367 |
| ba06.mpr: | 1.00 | 0.0% | Quebec Income Tax 2006 - Schedule A(A) & Line 367 |
| ba07.mpr: | 0.80 | -20.0% | Quebec Income Tax 2007 - Schedule A(A) & Line 367 |
| ba08.mpr: | 0.80 | 0.0% | Quebec Income Tax 2008 - Schedule A(A) & Line 367 |
| ba09.mpr: | 0.80 | 0.0% | Quebec Income Tax 2009 - Schedule A(A) & Line 367 |
| ba10.mpr: | 0.80 | 0.0% | Quebec Income Tax 2010 - Schedule A(A) & Line 367 |
| ba11.mpr: | 0.80 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.80 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.80 | 0.0% | Copied from ba12.mpr |

| | | | |
|-----------|------|------|----------------------|
| ba14.mpr: | 0.80 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.80 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.80 | 0.0% | Copied from ba15.mpr |

QPTC Quebec political contribution table [total donations,donation allowed]

DESCRIPTION

This parameter is the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit when QPCOPT is set to 1.

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPCTR, QPTCBEN, QPCOPT

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.75000 | -- | Quebec Income Tax 2001 - Work Chart & Line 414 |
| ba02.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2002 - Work Chart & Line 414 |
| ba03.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2003 - Work Chart & Line 414 |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2004 - Work Chart & Line 414 |
| ba05.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2005 - Work Chart & Line 414 |
| ba06.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2006 - Work Chart & Line 414 |
| ba07.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2007 - Work Chart & Line 414 |
| ba08.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2008 - Work Chart & Line 414 |
| ba09.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2009 - Work Chart & Line 414 |
| ba10.mpr: | 0.75000 | 0.0% | Quebec Income Tax 2010 - Work Chart & Line 414 |
| ba11.mpr: | 0.75000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

QPTCBEN Maximum Quebec political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Quebec Political Tax Credit..

Note that the database variable idprvpol is currently always zero in Quebec. This is due to the fact that it is imputed from the Greenbook which does not contain Quebec provincial data. These parameters will therefore have no effect unless users overwrite the variable using the database reference facility.

See also: QPTC, QPCOPT, QPCTR

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|---|
| ba97.mpr: | 250.00 | -- Quebec Income Tax 1997 - Line 414 |
| ba98.mpr: | 250.00 | 0.0% Quebec Income Tax 1998 - Work Chart & Line 414 |
| ba99.mpr: | 250.00 | 0.0% Quebec Income Tax 1999 - Work Chart & Line 414 |
| ba00.mpr: | 250.00 | 0.0% Quebec Income Tax 2000 - Work Chart & Line 414 |
| ba01.mpr: | 300.00 | 20.0% Quebec Income Tax 2001 - Work Chart & Line 414 |
| ba02.mpr: | 300.00 | 0.0% Quebec Income Tax 2002 - Work Chart & Line 414 |
| ba03.mpr: | 300.00 | 0.0% Quebec Income Tax 2003 - Work Chart & Line 414 |
| ba04.mpr: | 300.00 | 0.0% Quebec Income Tax 2004 - Work Chart & Line 414 |
| ba05.mpr: | 300.00 | 0.0% Quebec Income Tax 2005 - Work Chart & Line 414 |
| ba06.mpr: | 300.00 | 0.0% Quebec Income Tax 2006 - Work Chart & Line 414 |
| ba07.mpr: | 300.00 | 0.0% Quebec Income Tax 2007 - Work Chart & Line 414 |
| ba08.mpr: | 300.00 | 0.0% Quebec Income Tax 2008 - Work Chart & Line 414 |
| ba09.mpr: | 300.00 | 0.0% Quebec Income Tax 2009 - Work Chart & Line 414 |
| ba10.mpr: | 300.00 | 0.0% Quebec Income Tax 2010 - Work Chart & Line 414 |
| ba11.mpr: | 300.00 | 0.0% Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 300.00 | 0.0% Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 300.00 | 0.0% Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 300.00 | 0.0% Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 300.00 | 0.0% Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 300.00 | 0.0% Grown from ba15.mpr using NONE=1.0000 |

QPTRMTP Quebec property tax minimum tax per person

DESCRIPTION

This amount is used to decrease the property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 430.00 | -- | Quebec Income Tax 1997 - Attachment B(D) & Line 567 |
| ba98.mpr: | 430.00 | 0.0% | Quebec Income Tax 1998 - Attachment B(E) & Line 460 |
| ba99.mpr: | 430.00 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 430.00 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 430.00 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 440.00 | 2.3% | Quebec Income Tax 2002 - Schedule B(E) |
| ba03.mpr: | 445.00 | 1.1% | Quebec Income Tax 2003 - Schedule B(F) |
| ba04.mpr: | 455.00 | 2.2% | Quebec Income Tax 2004 - Schedule B(F) |
| ba05.mpr: | 460.00 | 1.1% | Quebec Income Tax 2005 - Schedule B(E) |
| ba06.mpr: | 470.00 | 2.2% | Quebec Income Tax 2006 - Schedule B(E) |

| | | | |
|-----------|--------|------|---|
| ba07.mpr: | 480.00 | 2.1% | Quebec Income Tax 2007 - Schedule B(E) |
| ba08.mpr: | 485.00 | 1.0% | Quebec Income Tax 2008 - Schedule B(E) |
| ba09.mpr: | 495.00 | 2.1% | Quebec Income Tax 2009 - Schedule B(E) |
| ba10.mpr: | 495.00 | 0.0% | Quebec Income Tax 2010 - Schedule B(E) |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

QPTRMTR Quebec property tax maximum tax for reduction

DESCRIPTION

This amount is used to calculate the Quebec property tax refund (imqptr) for Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1285.00 | -- | Quebec Income Tax 1997 - Attachment B(D) & Line 568 |
| ba98.mpr: | 1285.00 | 0.0% | Quebec Income Tax 1998 - Attachment B(E) & Line 460 |
| ba99.mpr: | 1285.00 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 1285.00 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 1285.00 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 1320.00 | 2.7% | Quebec Income Tax 2002 - Schedule B(E) |
| ba03.mpr: | 1340.00 | 1.5% | Quebec Income Tax 2003 - Schedule B(F) |
| ba04.mpr: | 1365.00 | 1.9% | Quebec Income Tax 2004 - Schedule B(F) |
| ba05.mpr: | 1385.00 | 1.5% | Quebec Income Tax 2005 - Schedule B(E) |
| ba06.mpr: | 1420.00 | 2.5% | Quebec Income Tax 2006 - Schedule B(E) |
| ba07.mpr: | 1450.00 | 2.1% | Quebec Income Tax 2007 - Schedule B(E) |
| ba08.mpr: | 1470.00 | 1.4% | Quebec Income Tax 2008 - Schedule B(E) |
| ba09.mpr: | 1505.00 | 2.4% | Quebec Income Tax 2009 - Schedule B(E) |
| ba10.mpr: | 1510.00 | 0.3% | Quebec Income Tax 2010 - Schedule B(E) |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec property tax refund (imqptr).

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.03000 | -- | Quebec Income Tax 1997 - Attachment B(D) & Line 573 |
| ba98.mpr: | 0.03000 | 0.0% | Quebec Income Tax 1998 - Attachment B(E) & Line 460 |
| ba99.mpr: | 0.03000 | 0.0% | Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2002 - Schedule B(E) |
| ba03.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2003 - Schedule B(F) |
| ba04.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2004 - Schedule B(F) |
| ba05.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2005 - Schedule B(E) |
| ba06.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2006 - Schedule B(E) |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2007 - Schedule B(E) |
| ba08.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2008 - Schedule B(E) |
| ba09.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2009 - Schedule B(E) |
| ba10.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2010 - Schedule B(E) |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QPTRTF Quebec property tax fraction

DESCRIPTION

This fraction is used to calculate the Quebec property tax refundable amount (imqptr).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.40000 | -- | Quebec Income Tax 1997 - Attachment B(D) & Line 572 |
| ba98.mpr: | 0.40000 | 0.0% | Quebec Income Tax 1998 - Attachment B(E) & Line 460 |
| ba99.mpr: | 0.40000 | 0.0% | Quebec Income Tax 1999 - Schedule B |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2002 - Schedule B(E) |
| ba03.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2003 - Schedule B(F) |
| ba04.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2004 - Schedule B(F) |
| ba05.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2005 - Schedule B(E) |
| ba06.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2006 - Schedule B(E) |
| ba07.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2007 - Schedule B(E) |
| ba08.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2008 - Schedule B(E) |
| ba09.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2009 - Schedule B(E) |
| ba10.mpr: | 0.40000 | 0.0% | Quebec Income Tax 2010 - Schedule B(E) |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QREPFAMI Quebec repayment of UI/OAS benefits deduct from income flag

DESCRIPTION

When this parameter is set to 1, the repayment to federal social programs (imrepay) is applied as a deduction from total income in the calculation of net income under the simplified tax system (when QSFDED is set to 0). It is also applied to the calculation of eligible family income for certain tax credits.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Quebec Income Tax 1998 - Line 222 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 217 |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 217 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 217 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 217 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 250 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 250 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 250 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 250 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 250 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 250 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 250 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 250 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |

```

ba12.mpr:    1          --    Copied from ba11.mpr
ba13.mpr:    1          --    Copied from ba12.mpr
ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

QREPNETFG Social program repayments reduce Quebec net income flag

DESCRIPTION

When set to 1, this parameter include the repayment to federal social programs, imrepay, as a deduction from total income. This deduction was first implemented in 1989.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--------------------------------------|
| ba97.mpr: | 1 | -- | Quebec Income Tax 1997 |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 217 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 217 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 217 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 250 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 250 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 250 |

```

ba06.mpr:    1          --      Quebec Income Tax 2006 -
              Line 250
ba07.mpr:    1          --      Quebec Income Tax 2007 -
              Line 250
ba08.mpr:    1          --      Quebec Income Tax 2008 -
              Line 250
ba09.mpr:    1          --      Quebec Income Tax 2009 -
              Line 250
ba10.mpr:    1          --      Quebec Income Tax 2010 -
              Line 250
ba11.mpr:    1          --      Copied from ba10.mpr
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QRNCGFLG Quebec Natural Caregivers Tax Credit activation flag

DESCRIPTION

The calculation of the Quebec Refundable Natural Caregivers Tax Credit (imqncgtc) is activated by the flag QRNCGFLG. The refundable credit started in 2006. The credit is granted to individuals who are eligible for the federal caregivers tax credit and/or the federal infirm dependents tax credit. The maximum level of the credit is QRNCGTC. This new refundable credit will replace the refundable tax credit for housing a parent (QHPTC) and the transfer of the unused portion of the non-refundable tax credit respecting a severe and prolonged mental or physical impairment. The value of the credit is added to imptc, refundable provincial tax credits. See QRNCGOPT for some options on calculating this credit.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 462 & Schedule H |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 462 & Schedule H |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 462 & Schedule H |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 462 & Schedule H |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 462 & Schedule H |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QRNCGMR Quebec Natural Caregivers Tax Credit maximum reduction

DESCRIPTION

When QRNCGOPT is set to 2 to model the Quebec Refundable Natural Caregivers Tax Credit, this parameter represents the maximum reduction amount associated with the income turndown used in the income test to determine the dependent's calculated value for the credit (imqntcp). This amount is calculated as QRNCGTC minus the lesser of a) the dependent's net income less QRNCGTD multiplied by QRNCGTCR and b) this amount.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 450.00 | -- | Quebec Income Tax 2006 - Line 462 & Schedule H |
| ba07.mpr: | 459.00 | 2.0% | Quebec Income Tax 2007 - Line 462 & Schedule H |
| ba08.mpr: | 465.00 | 1.3% | Quebec Income Tax 2008 - Line 462 & Schedule H |
| ba09.mpr: | 476.00 | 2.4% | Quebec Income Tax 2009 - Line 462 & Schedule H |
| ba10.mpr: | 478.00 | 0.4% | Quebec Income Tax 2010 - Line 462 & Schedule H |
| ba11.mpr: | 493.41 | 3.2% | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 504.24 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 514.23 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 524.64 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 535.05 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 545.88 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QRNCGOPT Quebec Natural Caregivers Tax Credit option (1=max, 2=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the Quebec Refundable Natural Caregivers Tax Credit (imqncgtc). A value of 1 results in applying the maximum value (QRNCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide), and an additional (QRNCGTC) if the filer had an amount in idothpe (amount for infirm dependents).

A value of 2 will model the credit by checking for eligible dependents in the economic family and calculating the dependent's amount in imqncgtc. Eligible dependents are persons aged 70 and over and disabled individuals 18 years or older. This amount is calculated as QRNCGTC minus the lesser of a) the dependent's net income less QRNCGTD multiplied by QRNCGTCR and b) QRNCGMR. The eligible caregiver may be assigned the economic family total value for imqncgtc less any imqncgtc amounts attributed to the caregiver and the caregiver's spouse, if applicable.

This refundable tax credit is only calculated when the housing parent tax credit is activated (QRNCGFLG = 1). The resulting value of the tax credit is also added to imptc.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Not in effect |
| ba02.mpr: | 1 | -- | Not in effect |

| | | | |
|-----------|---|----|----------------------|
| ba03.mpr: | 1 | -- | Not in effect |
| ba04.mpr: | 1 | -- | Not in effect |
| ba05.mpr: | 1 | -- | Not in effect |
| ba06.mpr: | 2 | -- | OPTION |
| ba07.mpr: | 2 | -- | OPTION |
| ba08.mpr: | 2 | -- | OPTION |
| ba09.mpr: | 2 | -- | OPTION |
| ba10.mpr: | 2 | -- | OPTION |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

QRNCGTC Quebec Natural Caregivers Tax Credit

DESCRIPTION

This is the maximum credit value for the Quebec Refundable Natural Caregivers Tax Credit (imqncgtc). The calculation is activated by the flag QRNCGFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 1000.00 | -- | Quebec Income Tax 2006 - Line 462 & Schedule H |
| ba07.mpr: | 1020.00 | 2.0% | Quebec Income Tax 2007 - Line 462 & Schedule H |
| ba08.mpr: | 1033.00 | 1.3% | Quebec Income Tax 2008 - Line 462 & Schedule H |
| ba09.mpr: | 1057.00 | 2.3% | Quebec Income Tax 2009 - Line 462 & Schedule H |
| ba10.mpr: | 1062.00 | 0.5% | Quebec Income Tax 2010 - Line 462 & Schedule H |
| ba11.mpr: | 1096.23 | 3.2% | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 1120.28 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 1142.48 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 1165.61 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 1188.74 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 1212.79 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QRNCGTCR Quebec Natural Caregivers Tax Credit rate

DESCRIPTION

When QRNCGOPT is set to 2 to model the Quebec Refundable Natural Caregivers Tax Credit, this parameter represents the rate associated with the income turndown used in the income test to determine the dependent's calculated value for the credit (imqntcp). This amount is calculated as QRNCGTC minus the lesser of a) the dependent's net income less QRNCGTD multiplied by this rate (QRNCGTCR) and b) QRNCGMR.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.16000 | -- | Quebec Income Tax 2006 - Line 462 & Schedule H |
| ba07.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2007 - Line 462 & Schedule H |
| ba08.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2008 - Line 462 & Schedule H |
| ba09.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2009 - Line 462 & Schedule H |
| ba10.mpr: | 0.16000 | 0.0% | Quebec Income Tax 2010 - Line 462 & Schedule H |
| ba11.mpr: | 0.16000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.16000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.16000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.16000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.16000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.16000 | 0.0% | Copied from ba15.mpr |

QRNCGTD Quebec Natural Caregivers Tax Credit income turndown

DESCRIPTION

When QRNCGOPT is set to 2 to model the Quebec Refundable Natural Caregivers Tax Credit, this parameter represents the income turndown used in the income test to determine the dependent's calculated value for the credit (imqncp). This amount is calculated as QRNCGTC minus the lesser of a) the dependent's net income less this amount multiplied by QRNCGTCR and b) QRNCGMR.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 20000.00 | -- | Quebec Income Tax 2006 - Line 462 & Schedule H |
| ba07.mpr: | 20405.00 | 2.0% | Quebec Income Tax 2007 - Line 462 & Schedule H |
| ba08.mpr: | 20650.00 | 1.2% | Quebec Income Tax 2008 - Line 462 & Schedule H |
| ba09.mpr: | 21135.00 | 2.3% | Quebec Income Tax 2009 - Line 462 & Schedule H |
| ba10.mpr: | 21235.00 | 0.5% | Quebec Income Tax 2010 - Line 462 & Schedule H |
| ba11.mpr: | 21919.40 | 3.2% | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 22400.33 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 22844.26 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 23306.70 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 23769.13 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 24250.05 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QRTRFLAG Quebec real estate rebate activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Real Estate Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Real Estate Rebate is included, if set to 0, it is not.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Attachment B(D) |
| ba98.mpr: | 1 | -- Quebec Income Tax 1998 - Attachment B(E) & Line 460 |
| ba99.mpr: | 1 | -- Quebec Income Tax 1999 - Schedule B |
| ba00.mpr: | 1 | -- Quebec Income Tax 2000 - Schedule B |
| ba01.mpr: | 1 | -- Quebec Income Tax 2001 - Schedule B |
| ba02.mpr: | 1 | -- Quebec Income Tax 2002 - Schedule B & Line 460 |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Schedule B & Line 460 |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Schedule B & Line 460 |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Schedule B & Line 460 |

| | | | |
|-----------|---|----|---|
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Schedule B & Line 460 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule B & Line 460 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule B(E) |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule B(E) |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Schedule B(E) |
| ba11.mpr: | 0 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 (see QSTCFLAG) |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QSADED Quebec deduction of social assistance benefits from net income flag

DESCRIPTION

This parameter denotes the application of social assistance benefits (imisa) in the calculation of taxable income for Quebec provincial taxes. When this parameter is assigned to 1, the social assistance benefits are added to the total deductions from net income (imqdedfn). Under the simplified tax system, when this parameter is assigned to 1, the social assistance benefits are deducted from net income in the calculation of taxable income. When this parameter is 0, the social assistance benefits are not deducted from net income (imqinet). This represents a change to the Quebec Income Tax forms in 1994 and 1998.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 1 | -- Quebec Income Tax 1997 - Line 295 |
| ba98.mpr: | 0 | -- Quebec Income Tax 1998 - Line 295 |
| ba99.mpr: | 0 | -- Quebec Income Tax 1999 - Line 295 |
| ba00.mpr: | 0 | -- Quebec Income Tax 2000 - Line 295 |
| ba01.mpr: | 0 | -- Quebec Income Tax 2001 - Line 295 |
| ba02.mpr: | 0 | -- Quebec Income Tax 2002 - Line 295 |
| ba03.mpr: | 0 | -- Quebec Income Tax 2003 - Line 295 |
| ba04.mpr: | 0 | -- Quebec Income Tax 2004 - Line 295 |
| ba05.mpr: | 0 | -- Quebec Income Tax 2005 - Line 295 |
| ba06.mpr: | 0 | -- Quebec Income Tax 2006 - Line 295 |
| ba07.mpr: | 0 | -- Quebec Income Tax 2007 - Line 295 |
| ba08.mpr: | 0 | -- Quebec Income Tax 2008 - Line 295 |
| ba09.mpr: | 0 | -- Quebec Income Tax 2009 - Line 295 |
| ba10.mpr: | 0 | -- Quebec Income Tax 2010 - Line 295 |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

DESCRIPTION

Beginning in 2003, the Quebec provincial income tax system will standardize net income calculated under the simplified system with that calculated under the general tax system. When this parameter is set to 0, net income determined under the general system will allow a number of additional deductions, while the net income calculated under the simplified tax system will only include certain deductions, the remaining deductions being replaced by a flat amount as part of non-refundable credits. Setting this parameter to 1 provides the same deductions to be applied in both the general and simplified tax systems in the calculation of net income. The standardization of net income represents an improvement in the concept of family income used for tax credits and transfer programs.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Lines 205 to 250 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Lines 205 to 250 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Lines 205 to 250 |

```

ba06.mpr:    1          --      Quebec Income Tax 2006 -
              Lines 201 to 250
ba07.mpr:    1          --      Quebec Income Tax 2007 -
              Lines 201 to 250
ba08.mpr:    1          --      Quebec Income Tax 2008 -
              Lines 201 to 250
ba09.mpr:    1          --      Quebec Income Tax 2009 -
              Lines 201 to 250
ba10.mpr:    1          --      Quebec Income Tax 2010 -
              Lines 201 to 250
ba11.mpr:    1          --      Copied from ba10.mpr
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QSFDISFLAG Quebec Simplified Form Disability tax credit inclusion flag

DESCRIPTION

When this flag is turned on, people filling out the simplified tax form (imqsflg = 1) can claim the amount for severe and prolonged mental or physical impairment (imqdistc).

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 376 (Simplified) |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 376 (Simplified) |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 376 (Simplified) |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 376 (Simplified) |
| ba05.mpr: | 1 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Not in effect |
| ba09.mpr: | 1 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Not in effect |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QSFMEDFLAG Quebec Simplified Form medical expense tax credit inclusion flag

DESCRIPTION

This parameter determines whether or not the non-refundable tax credit for medical expenses can be used in the simplified tax form. Setting this parameter to 0 does not include the medical tax credit in the calculation of non-refundable tax credits under the simplified tax system. Setting this parameter to 1 allows the calculated amount for the medical expenses tax credit ($imqmeda * QNTCR$) to be applied in the simplified tax system, by adding it to the total non-refundable tax credit amount, $imqtotc$.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 1 | -- Quebec Income Tax 2003 - Line 378 (Simplified) |
| ba04.mpr: | 1 | -- Quebec Income Tax 2004 - Line 378 (Simplified) |
| ba05.mpr: | 0 | -- Not in effect |
| ba06.mpr: | 0 | -- Not in effect |
| ba07.mpr: | 0 | -- Not in effect |
| ba08.mpr: | 0 | -- Not in effect |
| ba09.mpr: | 0 | -- Not in effect |
| ba10.mpr: | 0 | -- Not in effect |
| ba11.mpr: | 0 | -- Copied from ba10.mpr |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

QSFOPT Quebec Simplified Form Option (1=general 2=simplified 3=optimized)

DESCRIPTION

This parameter controls whether or not the simplified tax form is used in Quebec. The simplified tax program, which includes a flat tax credit, started in 1998. People were allowed to decide whether it was in their benefit to fill out the simplified or general tax form. A worksheet was provided in order to facilitate the choice.

The SPSM has implemented this tax system in the following way. When QSFOPT is set to 1, everyone in Quebec fills out the general tax form. This is the system which was in place prior to 1998. If QSFOPT is set to 2, then everyone fills in the simplified tax form. And when QSFOPT is set to 3, then an optimization procedure is run. In this scenario, an approximation of the worksheet which was provided with the 1998 tax form is calculated prior to the computation of taxes. People are assigned to either the general tax form (which

includes all deductions) or the simplified tax form (which includes few deduction but an additional credit - QSFTC). The variable `imqsfflg` notes which form was chosen.

A person can transfer all of their extra credits and deductions to their spouse when both spouses fill out the simplified tax form. When using the general form, only a limited number of deductions can be transferred. Because the worksheet does not take into account all the inter-spouse complexities, the optimization procedure will tend to overstate taxes. While it is very accurate for single persons, it tends to maximize the individual's gain which is not necessarily the couple's gain. The model may therefore slightly overstate Quebec taxes.

CROSS REFERENCE

| Function | Description |
|----------------------|-------------------------------|
| <code>txqcalc</code> | Calculate income tax (Quebec) |
| <code>txqinet</code> | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------------------|-------|--------|-----------------------------------|
| <code>ba97.mpr</code> | 1 | -- | Only option available in 1997 |
| <code>ba98.mpr</code> | 3 | -- | Quebec Income Tax 1998 |
| <code>ba99.mpr</code> | 3 | -- | Quebec Income Tax 1999 |
| <code>ba00.mpr</code> | 3 | -- | Quebec Income Tax 2000 |
| <code>ba01.mpr</code> | 3 | -- | Quebec Income Tax 2001 |
| <code>ba02.mpr</code> | 3 | -- | Quebec Income Tax 2002 |
| <code>ba03.mpr</code> | 3 | -- | Quebec Income Tax 2003 |
| <code>ba04.mpr</code> | 3 | -- | Quebec Income Tax 2004 |
| <code>ba05.mpr</code> | 1 | -- | Quebec Income Tax 2005 |
| <code>ba06.mpr</code> | 1 | -- | Quebec Income Tax 2006 |
| <code>ba07.mpr</code> | 1 | -- | Quebec Income Tax 2007 |
| <code>ba08.mpr</code> | 1 | -- | Quebec Income Tax 2008 |
| <code>ba09.mpr</code> | 1 | -- | Quebec Income Tax 2009 |
| <code>ba10.mpr</code> | 1 | -- | Quebec Income Tax 2010 |
| <code>ba11.mpr</code> | 1 | -- | Copied from <code>ba10.mpr</code> |
| <code>ba12.mpr</code> | 1 | -- | Copied from <code>ba11.mpr</code> |
| <code>ba13.mpr</code> | 1 | -- | Copied from <code>ba12.mpr</code> |
| <code>ba14.mpr</code> | 1 | -- | Copied from <code>ba13.mpr</code> |

```

ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

QSFSMXI Quebec simplified form spouse maximum income for work sheet

DESCRIPTION

This amount is used in the work sheet to determine which tax form in Quebec can be used (simplified or general) when QSFOPT = 3. When the spouse's income is less than this amount, the spouse's QSFTC can be included in the work sheet.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 6786.00 | -- | Quebec simplified form work sheet |
| ba99.mpr: | 6786.00 | 0.0% | Quebec simplified form work sheet |
| ba00.mpr: | 6832.00 | 0.7% | Quebec simplified form work sheet |
| ba01.mpr: | 7202.00 | 5.4% | Quebec simplified form work sheet |
| ba02.mpr: | 7575.00 | 5.2% | Quebec simplified form work sheet |
| ba03.mpr: | 0.00 | -- | Not in effect - Spouse amount eliminated in 2003 |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |

```

ba06.mpr:    0.00          --    Not in effect
ba07.mpr:    0.00          --    Not in effect
ba08.mpr:    0.00          --    Not in effect
ba09.mpr:    0.00          --    Not in effect
ba10.mpr:    0.00          --    Not in effect
ba11.mpr:    0.00          --    Grown from ba10.mpr using
                                DEFAULT=1.0000
ba12.mpr:    0.00          --    Grown from ba11.mpr using
                                DEFAULT=1.0000
ba13.mpr:    0.00          --    Grown from ba12.mpr using
                                DEFAULT=1.0000
ba14.mpr:    0.00          --    Grown from ba13.mpr using
                                DEFAULT=1.0000
ba15.mpr:    0.00          --    Grown from ba14.mpr using
                                DEFAULT=1.0000
ba16.mpr:    0.00          --    Grown from ba15.mpr using
                                DEFAULT=1.0000

```

QSFTC Quebec Simplified Form tax credit

DESCRIPTION

This is the value of the flat amount which people who filled the Simplified Tax System were allowed to add to their Basic Amount (QBXM). Only people who file a simplified tax form (imqsfllg = 1) get this amount. In a previous version of the model, it was entitled the low income credit.

See QSFOPT for more information on the simplified tax form.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 2350.00 | -- | Quebec Income Tax 1998 |
| ba99.mpr: | 2430.00 | 3.4% | Quebec Income Tax 1999 |
| ba00.mpr: | 2515.00 | 3.5% | Quebec Income Tax 2000 |
| ba01.mpr: | 2625.00 | 4.4% | Quebec Income Tax 2001 |
| ba02.mpr: | 2780.00 | 5.9% | Quebec Income Tax 2002 - Line 359 (Simplified) |
| ba03.mpr: | 2870.00 | 3.2% | Quebec Income Tax 2003 - Line 359 (Simplified) |
| ba04.mpr: | 2925.00 | 1.9% | Quebec Income Tax 2004 - Line 359 (Simplified) |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

QSFTXCR Quebec Simplified Form - transfer unused credits to spouse under either tax system

DESCRIPTION

Beginning in 2003, to ensure that the tax credits are used in full, the mechanism used to transfer non-refundable tax credits between spouses will be extended to all taxpayers, regardless of whether they file under the general or the simplified tax system. This is

accomplished by setting the parameter QSFTXCR to 1, which will allow spouses to transfer the remaining non-refundable tax credits that they do not need. When this parameter is set to 0, spouses can transfer certain non-refundable tax credits as long as they both use the same tax system.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 440 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 440 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 431 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 431 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 431 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 431 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 431 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 431 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |

| | | | |
|-----------|---|----|----------------------|
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QSPLTPNSFLAG Quebec flag to split pension income

DESCRIPTION

When this flag is turned on, pension income splitting for Quebec is turned on. This means that a person who has pension income (idipens) can give up to 50% of that amount to their spouse for taxation purposes. The resulting taxable pension income (imqipnst) is then used for the pension income credit. The transferee must claim their pension income (idipens), if applicable, as well as the portion of their spouse's transferred pension income (imqpentr) in the calculation of total income. The pensioner must claim their own total pension income (idipens) in the calculation of total income and then can include the portion of their pension income transferred to their spouse (imqpentrd) in their deductions from total income (imqdedft).

Users have the option of which income concept to use to optimize the pension income splitting scheme. When QSPLTPNSOPT is set to 1, consumable income (immicons) is the income concept used in the optimization test. When QSPLTPNSOPT is set to 2, the income concept used in the optimization test is disposable income (immdisp).

The implementation of pension income splitting is done in ccept. First, the tax system is run without splitting income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by QPENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if QPENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 1%. But if QPENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, and 10%). This makes the model run faster, but the results will be less precise.

This process is then repeated for spouses who have pension income. This determines what the optimal share of pension income will be for this family. The share of pension income is saved in the variables imqpnsph (for the head) and imqpnsps (for the spouse).

Note the there is a separate optimization process for the splitting of pension income for the federal tax system which follows the same logic. See SPLTPNSFLAG for more details.

CROSS REFERENCE

| Function | Description |
|----------|---|
| ccept | Multiple calls of tax/transfer calculator |
| mpc | Calculate derived model parameters and do edits |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 123 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 123 |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Line 123 |
| ba10.mpr: | 1 | -- | Quebec Income Tax 2010 - Line 123 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

QSPLTPNSOPT Quebec option for income concept to optimize split pension income

DESCRIPTION

This parameter provides users with an option of which income concept to use to optimize the pension income splitting scheme. When set to 1, consumable income (immicons) is the income concept used in the optimization test. When set to 2, the income concept used in the optimization test is disposable income (immdisp). This parameter is only used when QSPLTPNSFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| ccept | Multiple calls of tax/transfer calculator |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | User |
| ba98.mpr: | 1 | -- | User |
| ba99.mpr: | 1 | -- | User |
| ba00.mpr: | 1 | -- | User |
| ba01.mpr: | 1 | -- | User |
| ba02.mpr: | 1 | -- | User |
| ba03.mpr: | 1 | -- | User |
| ba04.mpr: | 1 | -- | User |
| ba05.mpr: | 1 | -- | User |
| ba06.mpr: | 1 | -- | User |
| ba07.mpr: | 1 | -- | User |
| ba08.mpr: | 1 | -- | User |
| ba09.mpr: | 1 | -- | User |
| ba10.mpr: | 1 | -- | User |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |

QSTCFLAG Quebec Solidarity Tax Credit activation flag

DESCRIPTION

This parameter activates the Quebec Solidarity Tax Credit, which replaces the tax credit for the QST (imqstr), the property tax refund (imqptr) and the tax credit for individuals living in a northern village (which is currently out of scope for the SPSD/M).

This refundable tax credit consists of a QST component, a housing component and a component for individuals living in a northern village (which is currently out of scope for the SPSD/M).

Eligibility for the tax credit is set to include any individuals aged 18 or older who live in Quebec.

The QST component consists of a basic amount in regard to the individual (QSTCSBAS), plus an amount in regard of the individual's spouse (QSTCSSP) if a spouse exists, or an amount for individuals who live in a household without any other eligible individuals for the Quebec Solidarity Tax Credit (QSTCSLA).

The housing component is granted to individuals and families who pay property taxes or rent. Married couples who live in a single family household may claim QSTCHSF. Individuals or families that who contribute towards rent or property taxes in households with multiple contributing individuals may claim an amount of QSTCHMF that is split amongst all the contributing members. Unmarried individuals who are the sole contributors to rent or property taxes may claim the amount for living alone (QSTCHLA).

The housing component also consists of an amount per dependent eligible for the refundable Child Assistance amount (under 18) of QSTCHC.

In the event of a married couple, only one spouse may claim the credit. Individuals and families who are eligible for both the housing and QST components of the credit and whose family net income (less Social Assistance amounts) is greater than the income threshold of QSTCTD will receive a reduced credit – reduced by QSTCRRF for income in excess of the threshold. Individuals and families who are eligible for only the QST component, will receive a reduced credit if the family net income exceeds the income threshold of QSTCTD – reduced at a rate of QSTCRRP.

The calculated credit is saved in imqstc and added to provincial refundable credits (imptc). In the event of married couples, the credit is granted to the spouse with the lower net income.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 1 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 1 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the housing component for the Quebec Solidarity Tax Credit that may be claimed on behalf of dependents who are eligible for the refundable child assistance amount. This amount is added to housing component for each eligible dependent.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 25.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 110.00 | 340.0% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 112.18 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |

| | | | |
|-----------|--------|------|---|
| ba14.mpr: | 114.45 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 116.72 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 119.08 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCHLA Quebec Solidarity Tax Credit housing component living alone amount

DESCRIPTION

This parameter represents the housing component for the Quebec Solidarity Tax Credit for unmarried individuals who pay rent or property taxes, and who live in a household in which no other eligible individual contributes toward rent or property taxes.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 75.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 515.00 | 586.7% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 525.21 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 535.84 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 546.47 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 557.53 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCHMF Quebec Solidarity Tax Credit housing component multiple family amount

DESCRIPTION

This parameter represents the basic housing component for the Quebec Solidarity Tax Credit for households with multiple rent or property tax contributors. This amount will be split amongst all eligible individuals in the household who contribute towards rent or property taxes for the dwelling.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|---|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 100.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 625.00 | 525.0% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 637.39 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 650.29 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 663.19 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 676.61 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCHSF Quebec Solidarity Tax Credit housing component single family amount

DESCRIPTION

This parameter represents the housing component for the Quebec Solidarity Tax Credit for married couples who pay rent or property taxes, and who live in a household without any other eligible individuals/families who contribute towards rent or property taxes.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 100.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 625.00 | 525.0% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 637.39 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 650.29 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 663.19 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 676.61 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCRRF Quebec Solidarity Tax Credit reduction rate if eligible for both QST and housing

DESCRIPTION

This parameter represents the reduction rate used for families and individuals eligible for both the QST and housing components of the Quebec Solidarity Tax Credit. Family net income above the income threshold of QSTCTD will have their tax credit reduced by this percentage for the income in excess of the threshold.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.06000 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 0.06000 | 0.0% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 0.06000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.06000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.06000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.06000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the reduction rate used for families and individuals eligible for only the QST component of the Quebec Solidarity Tax Credit. Family net income above the income threshold of QSTCTD will have their tax credit reduced by this percentage for the income in excess of the threshold.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.03000 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 0.03000 | 0.0% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |

| | | | |
|-----------|---------|------|----------------------|
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

QSTCSBAS Quebec Solidarity Tax Credit QST component base amount

DESCRIPTION

This parameter contains the basic amount of the QST component for the Quebec Solidarity Tax Credit. Eligible individuals (18 years and older) may claim this amount.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 220.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |

| | | | |
|-----------|--------|-------|---|
| ba12.mpr: | 265.00 | 20.5% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 270.25 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 275.72 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 281.19 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 286.88 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCSLA Quebec Solidarity Tax Credit QST component living alone amount

DESCRIPTION

This parameter contains the amount of the QST component for the Quebec Solidarity Tax Credit that may be claimed and added to the basic amount (QSTCSBAS) by eligible individuals who live in a household without any other individuals who would be eligible for the Solidarity Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 125.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 128.00 | 2.4% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 130.54 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 133.18 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 135.82 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 138.57 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCSSP Quebec Solidarity Tax Credit QST component spouse amount

DESCRIPTION

This parameter contains the amount of the QST component for the Quebec Solidarity Tax Credit that may be claimed by eligible individuals in regard to their spouse. Only one spouse in a married couple can claim the Solidarity Tax Credit for the couple.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 220.00 | -- | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba12.mpr: | 265.00 | 20.5% | Quebec 2010-11 Budget Supp, Additional Info - pages A.8-A.24 |
| ba13.mpr: | 270.25 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 275.72 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 281.19 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 286.88 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

QSTCTD Quebec Solidarity Tax Credit income turndown threshold

DESCRIPTION

This parameter represents the family net income threshold above the Quebec Solidarity Tax Credit begins to be reduced. The credit will be reduced by the rate of QSTCRRF where the family or individual was eligible for both the QST and housing components of the tax credit, or at a rate of QSTCRRP if only eligible for the QST housing component of the Solidarity Tax Credit.

The previous year's income deflator, PYINC is applied to the family net income for the calculation of credit that is to be received in the last 6 months of the year, while the deflator for 2 years prior, PYINCP, is applied to family net income for credit amounts to be received in the first half of the year.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 30875.00 | -- | Quebec Ministry of Finance |
| ba12.mpr: | 31552.43 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 32177.74 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 32829.11 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 33480.47 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 34157.88 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

This amount is the base credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax. The credit is base on family income. The calculation of the Sales Tax Rebate is activated with QSTRFLAG. A credit (QSTRCHILD) is added for each child in the family. A second credit is added (QSTRFTP3) when no spouse is present and at least one dependent child is present, and finally another credit is added (QSTRFTP4) is for a person living alone or with at least one dependent. The credit is reduced by the income considered at a rate QSTRRR.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 104.00 | -- | Quebec Income Tax 1997 - Attachment B & Line 585 |
| ba98.mpr: | 154.00 | 48.1% | Quebec Income Tax 1998 - Line 90 |
| ba99.mpr: | 154.00 | 0.0% | Quebec Income Tax 1999 - Line 90 |
| ba00.mpr: | 154.00 | 0.0% | Quebec Income Tax 2000 - Line 90 |
| ba01.mpr: | 154.00 | 0.0% | Quebec Income Tax 2001 - Line 90 |
| ba02.mpr: | 158.00 | 2.6% | Quebec Income Tax 2002 - Line 90 |
| ba03.mpr: | 160.00 | 1.3% | Quebec Income Tax 2003 - Line 90 |
| ba04.mpr: | 163.00 | 1.9% | Quebec Income Tax 2004 - Line 90 |

| | | | |
|-----------|--------|------|---|
| ba05.mpr: | 165.00 | 1.2% | Quebec Income Tax 2005 - Line 90 |
| ba06.mpr: | 169.00 | 2.4% | Quebec Income Tax 2006 - Line 90 |
| ba07.mpr: | 172.00 | 1.8% | Quebec Income Tax 2007 - Line 90 |
| ba08.mpr: | 174.00 | 1.2% | Quebec Income Tax 2008 - Line 90 |
| ba09.mpr: | 178.00 | 2.3% | Quebec Income Tax 2009 - Line 90 |
| ba10.mpr: | 179.00 | 0.6% | Quebec Ministry of Finance |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

QSTRCHILD Quebec sales tax rebate children dependent credit

DESCRIPTION

This amount is the child dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 21.00 | -- Quebec Income Tax 1997 - Attachment B & Line 585 |
| ba98.mpr: | 0.00 | -- Not in effect |
| ba99.mpr: | 0.00 | -- Not in effect |
| ba00.mpr: | 0.00 | -- Not in effect |
| ba01.mpr: | 0.00 | -- Not in effect |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Not in effect |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using DEFAULT=1.0000 |

QSTREXT Quebec sales tax rebate extra amount

DESCRIPTION

The amount QSTREXT is the extra amount of sales tax credit. It is added to families who receive non-zero imqstr or who would have received some had they not received social assistance. There is no reduction rate applied to this extra amount.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 100.00 | -- | Quebec Press release |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

QSTRFLAG Quebec sales tax rebate activation flag

DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Sales Tax Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Sales Tax Rebate is included, if set to 0, it is not.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 1 | -- | Quebec Income Tax 1997 - Attachment B & Line 585 |
| ba98.mpr: | 1 | -- | Quebec Income Tax 1998 - Line 90 |
| ba99.mpr: | 1 | -- | Quebec Income Tax 1999 - Line 90 |
| ba00.mpr: | 1 | -- | Quebec Income Tax 2000 - Line 90 |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 90 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 90 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 90 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 90 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 90 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 90 |


```

ba07.mpr:    1          --      Quebec Income Tax 2007 -
Line 90
ba08.mpr:    1          --      Quebec Income Tax 2008 -
Line 90
ba09.mpr:    1          --      Quebec Income Tax 2009 -
Line 90
ba10.mpr:    1          --      Quebec Ministry of Finance
ba11.mpr:    0          --      Quebec 2010-11 Budget Supp,
Additional Info - pages A.8-A.24 (see
QSTCFLAG)
ba12.mpr:    0          --      Copied from ba11.mpr
ba13.mpr:    0          --      Copied from ba12.mpr
ba14.mpr:    0          --      Copied from ba13.mpr
ba15.mpr:    0          --      Copied from ba14.mpr
ba16.mpr:    0          --      Copied from ba15.mpr

```

QSTRFTP3 Quebec sales tax rebate family type 3 credit

DESCRIPTION

This amount is the family type 3 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 3 is when no spouse is present and at least one dependent child is present.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 12.00 | -- Quebec Income Tax 1997 - Attachment B & Line 585 |
| ba98.mpr: | 0.00 | -- Not in effect |

| | | | |
|-----------|------|----|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QSTRFTP4 Quebec sales tax rebate family type 4 credit

DESCRIPTION

This amount is the family type 4 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 4 is for a person living alone or only with one or more dependent children

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 53.00 | -- | Quebec Income Tax 1997 - Attachment B & Line 585 |
| ba98.mpr: | 103.00 | 94.3% | Quebec Income Tax 1998 - Line 90 |
| ba99.mpr: | 103.00 | 0.0% | Quebec Income Tax 1999 - Line 90 |
| ba00.mpr: | 103.00 | 0.0% | Quebec Income Tax 2000 - Line 90 |
| ba01.mpr: | 103.00 | 0.0% | Quebec Income Tax 2001 - Line 90 |
| ba02.mpr: | 106.00 | 2.9% | Quebec Income Tax 2002 - Line 90 |
| ba03.mpr: | 108.00 | 1.9% | Quebec Income Tax 2003 - Line 90 |
| ba04.mpr: | 110.00 | 1.9% | Quebec Income Tax 2004 - Line 90 |
| ba05.mpr: | 112.00 | 1.8% | Quebec Income Tax 2005 - Line 90 |
| ba06.mpr: | 115.00 | 2.7% | Quebec Income Tax 2006 - Line 90 |
| ba07.mpr: | 117.00 | 1.7% | Quebec Income Tax 2007 - Line 90 |
| ba08.mpr: | 118.00 | 0.9% | Quebec Income Tax 2008 - Line 90 |
| ba09.mpr: | 121.00 | 2.5% | Quebec Income Tax 2009 - Line 90 |
| ba10.mpr: | 122.00 | 0.8% | Quebec Ministry of Finance |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

When this flag is turned on, the Quebec Sales Tax Rebate eligibility is restricted to individuals aged 19 or over, unless married or with dependents.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Quebec Income Tax 2001 - Line 90 |
| ba02.mpr: | 1 | -- | Quebec Income Tax 2002 - Line 90 |
| ba03.mpr: | 1 | -- | Quebec Income Tax 2003 - Line 90 |
| ba04.mpr: | 1 | -- | Quebec Income Tax 2004 - Line 90 |
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 90 |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 90 |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 90 |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Line 90 |

```

ba09.mpr:    1          --      Quebec Income Tax 2009 -
                Line 90
ba10.mpr:    1          --      Quebec Ministry of Finance
ba11.mpr:    0          --      Not in effect
ba12.mpr:    0          --      Copied from ba11.mpr
ba13.mpr:    0          --      Copied from ba12.mpr
ba14.mpr:    0          --      Copied from ba13.mpr
ba15.mpr:    0          --      Copied from ba14.mpr
ba16.mpr:    0          --      Copied from ba15.mpr

```

QSTRRR Quebec sales tax rebate reduction rate

DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec sales tax refund (imqstr).

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.03000 | -- | Quebec Income Tax 1997 - Attachment B & Line 585 |
| ba98.mpr: | 0.03000 | 0.0% | Quebec Income Tax 1998 - Line 90 |
| ba99.mpr: | 0.03000 | 0.0% | Quebec Income Tax 1999 - Line 90 |
| ba00.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2000 - Line 90 |
| ba01.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2001 - Line 90 |

| | | | |
|-----------|---------|------|-------------------------------------|
| ba02.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2002 - Line 90 |
| ba03.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2003 - Line 90 |
| ba04.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2004 - Line 90 |
| ba05.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2005 - Line 90 |
| ba06.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2006 - Line 90 |
| ba07.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2007 - Line 90 |
| ba08.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2008 - Line 90 |
| ba09.mpr: | 0.03000 | 0.0% | Quebec Income Tax 2009 - Line 90 |
| ba10.mpr: | 0.03000 | 0.0% | Quebec Ministry of Finance |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QSTSCA Quebec Single Tax System Complementary Amount

DESCRIPTION

This is the value of the complimentary amount which people who filled the Single Tax System were allowed to add to their total tax credits. This amount will be multiplied by the Non-Refundable Tax Credit Rate (QNTCR) before being added to imqtotc. The complimentary amount replaces the tax credits for contributions to QPP, EI and the Health Services Fund. In cases where the total contributions to the QPP, EI and the Health Services Fund exceed this complimentary amount, taxpayers may claim the full value of their contributions. The Single Tax System was introduced for 2005 and replaces the former General and Simplified Tax Systems. Under the Single Tax System, QSFOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 2965.00 | -- | Quebec Income Tax 2005 - Line 356 |
| ba06.mpr: | 3035.00 | 2.4% | Quebec Income Tax 2006 - Line 350 |
| ba07.mpr: | 3095.00 | 2.0% | Quebec Income Tax 2007 - Line 350 |
| ba08.mpr: | 0.00 | -- | Not in effect (replaced by increased QBXM) |
| ba09.mpr: | 0.00 | -- | Not in effect (replaced by increased QBXM) |
| ba10.mpr: | 0.00 | -- | Not in effect (replaced by increased QBXM) |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPIQU=1.019841 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
CPIQU=1.020233

QTAP Quebec tax abatement proportion of basic federal tax

DESCRIPTION

Quebec residents are given a refundable tax credit on their federal taxes. This proportion is applied to Basic Federal Tax.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.16500 | -- | Federal Income Tax 1997 - Line 440 |
| ba98.mpr: | 0.16500 | 0.0% | Federal Income Tax 1998 - Line 440 |
| ba99.mpr: | 0.16500 | 0.0% | Federal Income Tax 1999 - Line 440 |
| ba00.mpr: | 0.16500 | 0.0% | Federal Income Tax 2000 - Line 440 |
| ba01.mpr: | 0.16500 | 0.0% | Federal Income Tax 2001 - Line 440 |
| ba02.mpr: | 0.16500 | 0.0% | Federal Income Tax 2002 - Line 440 |
| ba03.mpr: | 0.16500 | 0.0% | Federal Income Tax 2003 - Line 440 |
| ba04.mpr: | 0.16500 | 0.0% | Federal Income Tax 2004 - Line 440 |
| ba05.mpr: | 0.16500 | 0.0% | Federal Income Tax 2005 - Line 440 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 0.16500 | 0.0% | Federal Income Tax 2006 - Line 440 |
| ba07.mpr: | 0.16500 | 0.0% | Federal Income Tax 2007 - Line 440 |
| ba08.mpr: | 0.16500 | 0.0% | Federal Income Tax 2008 - Line 440 |
| ba09.mpr: | 0.16500 | 0.0% | Federal Income Tax 2009 - Line 440 |
| ba10.mpr: | 0.16500 | 0.0% | Federal Income Tax 2010 - Line 440 |
| ba11.mpr: | 0.16500 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.16500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.16500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.16500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.16500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.16500 | 0.0% | Copied from ba15.mpr |

QTPCFLG Quebec transfer of recognized parental contribution to education
activation flag

DESCRIPTION

When QTPCFLG is set to 1, parents in Quebec can no longer get a tax credit for their dependent children 18 or over in full-time school who attend post-secondary school. Instead, children can transfer unused tax credits to their parents. Students who were in school for two terms can transfer credits up to a maximum of QESSNEEDS minus the Solidarity Tax Credit (imqstc) while students who were in school for one term can transfer a maximum of QESSNEEDS minus QPSXM minus imqstc.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqcalc | Calculate income tax (Quebec) |
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 0 | -- Not in effect |
| ba04.mpr: | 0 | -- Not in effect |
| ba05.mpr: | 0 | -- Not in effect |
| ba06.mpr: | 0 | -- Not in effect |
| ba07.mpr: | 1 | -- Quebec Budget 2007 (Feb) section A1.2.3 |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Schedule S |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Schedule S |
| ba10.mpr: | 1 | -- Quebec Income Tax 2010 - Schedule S |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

QTRBE Quebec Tax Reduction Breakeven

DESCRIPTION

This is the level of basic Quebec provincial tax payable (imbpt) above which no provincial income tested tax reduction (imqitr) is allowed.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 10000.00 | -- | Quebec Income Tax 1997 - Line 440 |
| ba98.mpr: | 0.00 | -- | Budget Speech, 1997-1998 |
| ba99.mpr: | 0.00 | -- | Budget Speech, 1997-1998 |
| ba00.mpr: | 0.00 | -- | Budget Speech, 1997-1998 |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

The Quebec Provincial Tax reduction is calculated using this proportion of tax payable.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--------------------------------------|
| ba97.mpr: | 0.02000 | -- | Quebec Income Tax 1997 - Line 440 |
| ba98.mpr: | 0.00000 | -- | Budget Speech, 1997-1998 |
| ba99.mpr: | 0.00000 | -- | Budget Speech, 1997-1998 |
| ba00.mpr: | 0.00000 | -- | Budget Speech, 1997-1998 |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

QTUITRFFLG Quebec flag to allow transfer of tuition tax credit to parents

DESCRIPTION

When this flag is turned on, students in Quebec transfer all of their unused tuition tax credit to their parents.

Note that when this flag is turned on, all of the student's extra tuition tax credit gets transferred to the parents in the SPSM. In real life, some students may choose not to transfer this credit to their parents but may, instead, choose to keep the credit for themselves and apply it in some future year.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Schedule S |
| ba08.mpr: | 1 | -- | Quebec Income Tax 2008 - Schedule S |
| ba09.mpr: | 1 | -- | Quebec Income Tax 2009 - Schedule S |

```

ba10.mpr:    1          --      Quebec Income Tax 2010 -
              Schedule S
ba11.mpr:    1          --      Copied from ba10.mpr
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QTX Quebec income tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Taxable Income/Tax Rate tax curve for Quebec. The first column represents a level of taxable income defining the lower limit of a range. The second column is the amount of Basic Provincial Tax payable at the corresponding taxable income. The third column represents the marginal tax rate for the income range. Only the first and third columns of this table need be specified in the parameter file.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|---|
| ba97.mpr: | 5 | [Rows] Quebec Income Tax 1997 - Line 401 |
| | 0 | 0 |
| | 7000 | (1120) 0.160 |
| | 14000 | (2450) 0.190 |
| | 23000 | (4340) 0.210 |
| | 50000 | (10550) 0.230 |
| | | 0.240 |

| | | |
|-----------|-------|--|
| ba98.mpr: | 3 | [Rows] Quebec Income Tax 1998 - Work Chart & Line 415 |
| | 0 | 0 |
| | 25000 | (5000) 0.200 |
| | 50000 | (10750) 0.230 |
| | | 0.260 |
| ba99.mpr: | | [Same] Quebec Income Tax 1999 - Work Chart & Line 401 |
| ba00.mpr: | 3 | [Rows] Quebec Income Tax 2000 - Work Chart & Line 401 |
| | 0 | 0 |
| | 26000 | (4940) 0.190 |
| | 52000 | (10790) 0.225 |
| | | 0.250 |
| ba01.mpr: | 3 | [Rows] Quebec Income Tax 2001 - Work Chart & Line 401 |
| | 0 | 0 |
| | 26000 | (4420) 0.170 |
| | 52000 | (9932) 0.212 |
| | | 0.245 |
| ba02.mpr: | 3 | [Rows] Quebec Income Tax 2002 - Work Chart & Line 401 |
| | 0 | 0 |
| | 26700 | (4272) 0.160 |
| | 53405 | (9613) 0.200 |
| | | 0.240 |
| ba03.mpr: | 3 | [Rows] Quebec Income Tax 2003 - Work Chart & Line 401 |
| | 0 | 0 |
| | 27095 | (4335) 0.160 |
| | 54195 | (9755) 0.200 |
| | | 0.240 |
| ba04.mpr: | 3 | [Rows] Quebec Income Tax 2004 - Work Chart & Line 401 |
| | 0 | 0 |
| | 27635 | (4422) 0.160 |
| | 55280 | (9951) 0.200 |
| | | 0.240 |
| ba05.mpr: | 3 | [Rows] Quebec Income Tax 2005 - Work Chart & Line 401 |
| | 0 | 0 |
| | 28030 | (4485) 0.160 |
| | 56070 | (10093) 0.200 |
| | | 0.240 |
| ba06.mpr: | 3 | [Rows] Quebec Income Tax 2006 - Work Chart & Line 401 |
| | 0 | 0 |
| | 28710 | (4594) 0.160 |
| | 57430 | (10338) 0.200 |
| | | 0.240 |
| ba07.mpr: | 3 | [Rows] Quebec Income Tax 2007 - Work Chart & Line 401 |
| | 0 | 0 |
| | 29290 | (4686) 0.160 |
| | 58595 | (10547) 0.200 |
| | | 0.240 |

| | | | |
|-----------|-------|---------|---|
| ba08.mpr: | 3 | [Rows] | Quebec Income Tax 2008 - Work Chart & Line 401 |
| | 0 | 0 | 0.160 |
| | 37500 | (6000) | 0.200 |
| | 75000 | (13500) | 0.240 |
| ba09.mpr: | 3 | [Rows] | Quebec Income Tax 2009 - Work Chart & Line 401 |
| | 0 | 0 | 0.160 |
| | 38385 | (6142) | 0.200 |
| | 76770 | (13819) | 0.240 |
| ba10.mpr: | 3 | [Rows] | Quebec Income Tax 2010 - Work Chart & Line 401 |
| | 0 | 0 | 0.160 |
| | 38570 | (6171) | 0.200 |
| | 77140 | (13885) | 0.240 |
| ba11.mpr: | 3 | [Rows] | Quebec Ministry of Finance |
| | 0 | 0 | 0.160 |
| | 39060 | (6250) | 0.200 |
| | 78120 | (14062) | 0.240 |
| ba12.mpr: | 3 | [Rows] | Grown from ba11.mpr using CPIQU=1.021941 |
| | 0 | 0 | 0.160 |
| | 39917 | (6387) | 0.200 |
| | 79834 | (14370) | 0.240 |
| ba13.mpr: | 3 | [Rows] | Grown from ba12.mpr using CPIQU=1.019818 |
| | 0 | 0 | 0.160 |
| | 40708 | (6513) | 0.200 |
| | 81416 | (14655) | 0.240 |
| ba14.mpr: | 3 | [Rows] | Grown from ba13.mpr using CPIQU=1.020243 |
| | 0 | 0 | 0.160 |
| | 41532 | (6645) | 0.200 |
| | 83064 | (14952) | 0.240 |
| ba15.mpr: | 3 | [Rows] | Grown from ba14.mpr using CPIQU=1.019841 |
| | 0 | 0 | 0.160 |
| | 42356 | (6777) | 0.200 |
| | 84712 | (15248) | 0.240 |
| ba16.mpr: | 3 | [Rows] | Grown from ba15.mpr using CPIQU=1.020233 |
| | 0 | 0 | 0.160 |
| | 43213 | (6914) | 0.200 |
| | 86426 | (15557) | 0.240 |

DESCRIPTION

The proportion of EI insurable earnings payable as EI contributions for residents in Quebec when QPIPFLAG is set to 1.

This parameter applies to the EI program in Quebec only.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.01530 | -- | CRA News Release 2005- 075 |
| ba07.mpr: | 0.01460 | -4.6% | CRA T4127- Effective January |
| | | 1 2007 | |
| ba08.mpr: | 0.01390 | -4.8% | Finance News Release 2007- |
| | | 084 | |
| ba09.mpr: | 0.01380 | -0.7% | Finance News Release 2008- |
| | | 092 | |
| ba10.mpr: | 0.01360 | -1.4% | Government of Canada News |
| | | | Release 2009/10/16 |

| | | | |
|-----------|---------|------|---|
| ba11.mpr: | 0.01410 | 3.7% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.01410 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01410 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01410 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01410 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01410 | 0.0% | Copied from ba15.mpr |

QWITBAMT Quebec Working Income Tax Benefit amount [family type]

DESCRIPTION

This is the maximum Quebec Working Income Tax Benefit (WITB) refundable credit by family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

Eligible individuals are at least 19 years of age, who are not full-time students for more than 2 months in the taxation year (unless they had a dependant) and who are residents of Quebec.

Individuals/families will have their benefit calculated as QWITBPIR[family type] of each dollar of earned income in excess of QWITBMINE[family type] to this maximum. The credit may be reduced by QWITBRR for each dollar of their family net income in excess of QWITBPOT[family type].

This is a derived parameter which is created in mpc. QWITBAMT[family type] is derived as QWITBPIR[family type] * (QWPTD[family type]-QWPEIPI[family type]).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

QWITBMINE Quebec Working Income Tax Benefit Minimum Earnings Threshold [family type]

DESCRIPTION

This parameter contains the minimum earnings threshold for eligibility for the Quebec refundable Working Income Tax Benefit (WITB) based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

This is a derived parameter which is created in mpc. QWITBMINE[family type] is equal to QWPEIPI[family type].

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

QWITBPIR Quebec Working Income Tax Benefit Phase in Rate [family type]

DESCRIPTION

This parameter contains the phase in rate for the Quebec refundable Working Income Tax Benefit (WITB) based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

This rate is applied to earnings in excess of the minimum threshold of QWITBMINE[family type] of eligible individuals/couples, until the respective maximum benefit is attained (QWITBAMT[family type]).

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 4 | [Rows] Not in effect |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | 4 | [Rows] Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| 0.12000 | -- | |
| 0.08000 | -- | |
| 0.12000 | -- | |
| 0.08000 | -- | |
| ba08.mpr: | | [Same] Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 4 | [Rows] Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| 0.20500 | 70.8% | |
| 0.20500 | 156.3% | |
| 0.12000 | 0.0% | |
| 0.08000 | 0.0% | |
| ba10.mpr: | | [Same] Federal Income Tax 2010 - Schedule 6 (5005-S6) |

| | | |
|-----------|--------|----------------------|
| ba11.mpr: | [Same] | Copied from ba10.mpr |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

QWITBPOT Quebec WITB Net Income Phase-out Threshold [family type]

DESCRIPTION

This parameter contains the income threshold at which the maximum Quebec Working Income Tax Benefit (WITB) refundable credit begins to be reduced based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The maximum credit amount QWITBAMT[family type] will be reduced by QWITBRR for each dollar of the family net income in excess of this amount for the respective family type.

This is a derived parameter which is created in mpc. $QWITBPOT[family\ type]$ is derived as the minimum of $QWPTD[family\ type]/(1-QEMPDEDP)$ and, $QWPTD[family\ type]+QEMPDEDM$.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

QWITBRR Quebec Working Income Tax Benefit Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the Quebec refundable Working Income Tax Benefit (WITB). Eligible individuals and couples who are residents of Quebec will see their maximum benefit amount of QWITBAMT[family type] reduced by this rate for every dollar of net income in excess of QWITBPOT[family type].

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.20000 | -- | Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5005-S6) |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This is the maximum Quebec Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit amount for non-student individuals who are at least 19 years of age, who are eligible for the disability tax credit in the taxation year and who are residents of Quebec.

Eligible individuals and couples will have their benefit calculated as QWITBSPIR[family type] of each dollar of earned income in excess of QWITBSMINE to this maximum. The credit may be reduced by the applicable reduction rate for each dollar of their net income in excess of the turndown threshold, QWITBSPOT[family type]. The reduction rate for individuals is QWITBSRR while the reduction rate of QWITBSCRR is used when both partners in a couple are eligible for the disability tax credit.

For the purposes of this program the family type used in order in these parameters are:

- person living alone,
- couple without children,
- single parent family, and
- couple with children.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|------------|-------|--------|---------------|
| ba97.mpr : | 0.00 | -- | Not in effect |
| ba98.mpr : | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|---|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 240.00 | -- | Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| ba08.mpr: | 242.90 | 1.2% | Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 480.00 | 97.6% | Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| ba10.mpr: | 482.30 | 0.5% | Federal Income Tax 2010 - Schedule 6 (5005-S6) |
| ba11.mpr: | 497.62 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 508.80 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 518.74 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 529.09 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 539.85 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 550.61 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

QWITBSCRR Quebec WITB Supplement for Disabilities Reduction Rate for eligible couples

DESCRIPTION

This parameter contains the reduction rate for the Quebec refundable Working Income Tax Benefit (WITB) Supplement for Disabilities where both individuals in a couple are eligible for the disability tax credit. Eligible individuals will see their maximum benefit amount of QWITBSAMT reduced by this rate for every dollar of family net income in excess of QWITBSPOT[family type].

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.10000 | -- | Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| ba08.mpr: | 0.10000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 0.10000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| ba10.mpr: | 0.10000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5005-S6) |
| ba11.mpr: | 0.10000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

QWITBSMINE Quebec WITB Supplement for Disabilities Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the Quebec refundable Working Income Tax Benefit (WITB) Supplement for Disabilities.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1200.00 | -- | Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| ba08.mpr: | 1200.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 1200.00 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| ba10.mpr: | 1200.00 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5005-S6) |
| ba11.mpr: | 1200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

| | | | |
|-----------|---------|------|--|
| ba12.mpr: | 1200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

QWITBSPIR Quebec WITB Supplement for Disabilities Phase in Rate [family type]

DESCRIPTION

This parameter contains the phase in rate for the Quebec refundable Working Income Tax Benefit (WITB) Supplement for Disabilities, based on family type. For the purposes of this program the family type used in order in these parameters are:

person living alone,

couple without children,

single parent family, and

couple with children.

For individuals who are eligible for the disability tax credit with earnings in excess of QWITBSMINE, this rate is applied to their earnings until the respective maximum benefit of QWITBSAMT is attained.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Source |
|-----------|--------|--|
| ba97.mpr: | 4 | [Rows] Not in effect |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | 4 | [Rows] Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| 0.20000 | -- | |
| 0.20000 | -- | |
| 0.20000 | -- | |
| 0.20000 | -- | |
| ba08.mpr: | | [Same] Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 4 | [Rows] Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| 0.40000 | 100.0% | |
| 0.20000 | 0.0% | |
| 0.40000 | 100.0% | |
| 0.20000 | 0.0% | |
| ba10.mpr: | | [Same] Federal Income Tax 2010 - Schedule 6 (5005-S6) |
| ba11.mpr: | | [Same] Copied from ba10.mpr |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

QWITBSPOT Quebec WITB Supplement for Disabilities Net Income Phase-out Threshold [family type]

DESCRIPTION

This parameter contains the income threshold at which the maximum Quebec Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The maximum credit amount QWITBSAMT will be reduced by QWITBSRR for each dollar of the family net income in excess of this amount for the respective family type.

This is a derived parameter which is created in mpc. $QWITBSPOT[\text{family type}]$ is derived as $QWITBAMT[\text{family type}]/QWITBRR + QWITBPOT[\text{family type}]$.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txcalc | Calculate federal income tax |

QWITBSRR Quebec WITB Supplement for Disabilities Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the Quebec refundable Working Income Tax Benefit (WITB) Supplement for Disabilities for eligible individuals. The maximum benefit amount of QWITBSAMT is reduced by this rate for every dollar of net income in excess of QWITBSPOT[family type].

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.20000 | -- | Federal Income Tax 2007 - Schedule 6 (5005-S6) |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5005-S6) |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5005-S6) |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5005-S6) |
| ba11.mpr: | 0.20000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the credit rates used to calculate the maximum value for the Quebec Work Premium, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|------------|-------|---------------|
| ba97.mpr : | 4 | [Rows] |
| 0.00000 | | Not in effect |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| ba98.mpr : | | [Same] |
| ba99.mpr : | | [Same] |
| ba00.mpr : | | [Same] |
| ba01.mpr : | | [Same] |
| ba02.mpr : | | [Same] |
| ba03.mpr : | | [Same] |
| ba04.mpr : | | [Same] |

| | | | |
|-----------|---------|--------|--|
| ba05.mpr: | 4 | [Rows] | Quebec Income Tax 2005 - Line 456 & Schedule P(C) |
| | 0.07000 | -- | |
| | 0.07000 | -- | |
| | 0.30000 | -- | |
| | 0.25000 | -- | |
| ba06.mpr: | | [Same] | Quebec Income Tax 2006 - Line 456 & Schedule P |
| ba07.mpr: | | [Same] | Quebec Income Tax 2007 - Line 456 & Schedule P |
| ba08.mpr: | | [Same] | Quebec Income Tax 2008 - Line 456 & Schedule P |
| ba09.mpr: | | [Same] | Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | | [Same] | Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | | [Same] | Copied from ba10.mpr |
| ba12.mpr: | | [Same] | Copied from ba11.mpr |
| ba13.mpr: | | [Same] | Copied from ba12.mpr |
| ba14.mpr: | | [Same] | Copied from ba13.mpr |
| ba15.mpr: | | [Same] | Copied from ba14.mpr |
| ba16.mpr: | | [Same] | Copied from ba15.mpr |

QWPEIPI Quebec Work Premium Employment Income Phase In [family type]

DESCRIPTION

This parameter represents the vector by family type of the phase in credit rates used in the calculation of the Quebec Work Premium refundable tax credit. The work premium is based on family type, the order for this vector: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|---------|---|
| ba97.mpr: | 4 | [Rows] Not in effect |
| | 0.00 | |
| | 0.00 | |
| | 0.00 | |
| | 0.00 | |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | | [Same] Not in effect |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | 4 | [Rows] Quebec Income Tax 2005 - Line 456 & Schedule P(A) |
| | 2400.00 | -- |
| | 3600.00 | -- |
| | 2400.00 | -- |
| | 3600.00 | -- |
| ba06.mpr: | | [Same] Quebec Income Tax 2006 - Line 456 & Schedule P |
| ba07.mpr: | | [Same] Quebec Income Tax 2007 - Line 456 & Schedule P |
| ba08.mpr: | | [Same] Quebec Income Tax 2008 - Line 456 & Schedule P |
| ba09.mpr: | | [Same] Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | | [Same] Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | | [Same] Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:      [Same]   Grown from ba11.mpr using
                NONE=1.0000
ba13.mpr:      [Same]   Grown from ba12.mpr using
                NONE=1.0000
ba14.mpr:      [Same]   Grown from ba13.mpr using
                NONE=1.0000
ba15.mpr:      [Same]   Grown from ba14.mpr using
                NONE=1.0000
ba16.mpr:      [Same]   Grown from ba15.mpr using
                NONE=1.0000

```

QWPEXPFLG Quebec Work Premium employment deductions application flag

DESCRIPTION

When this flag is set to 1, allowable employment expenses (imqalexp) and the clergy residence deduction (idclergy) are subtracted from employment related income in the calculation of the Quebec Work Premium; when set to 0, they are not deducted in the earned income test. The Quebec Work Premium is only calculated when QWPFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|--|
| ba05.mpr: | 1 | -- | Quebec Income Tax 2005 - Line 456 & Schedule P(A) |
| ba06.mpr: | 1 | -- | Quebec Income Tax 2006 - Line 456 & Schedule P(A) |
| ba07.mpr: | 1 | -- | Quebec Income Tax 2007 - Line 456 & Schedule P(A) |
| ba08.mpr: | 0 | -- | Quebec Income Tax 2008 - Line 456 & Schedule P(A) |
| ba09.mpr: | 0 | -- | Quebec Income Tax 2009 - Line 456 & Schedule P(A) |
| ba10.mpr: | 0 | -- | Quebec Income Tax 2010 - Line 456 & Schedule P(A) |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

QWPFLAG Quebec Work Premium refundable tax credit flag

DESCRIPTION

This flag activates the Quebec Work Premium when set to 1. The Work Premium, announced in the 2004 Quebec Budget, is designed to encourage low- and middle-income workers to enter, re-enter or stay in the labour market. Beginning in 2005, eligible individuals/families will receive a work premium in the form of a non-taxable refundable tax credit.

The parameters associated with the Work Premium (QWPCR, QWPEIPI, QWPMAX and QWPTD) are based on family types. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

The calculated amount of the Work Premium is held in imqwrkpr, which is added to the amount of refundable tax credits, imptc. In the event that both spouses have employment income, the spouse with the higher net income is assigned the credit.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 0 | -- Not in effect |
| ba04.mpr: | 0 | -- Not in effect |
| ba05.mpr: | 1 | -- Quebec Income Tax 2005 - Line 456 & Schedule P |
| ba06.mpr: | 1 | -- Quebec Income Tax 2006 - Line 456 & Schedule P |
| ba07.mpr: | 1 | -- Quebec Income Tax 2007 - Line 456 & Schedule P |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Line 456 & Schedule P |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | 1 | -- Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | 1 | -- Copied from ba10.mpr |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

QWPMAX Quebec Work Premium Maximum [family type]

DESCRIPTION

This parameter represents the maximum value for the Quebec Work Premium, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

This is a derived parameter which is created in mpc. $QWPMAX[family\ type]$ is derived as $(QWPTD[family\ type] - QWPEIPI[family\ type]) * QWPCR[family\ type]$.

.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

QWPRR Quebec Work Premium Reduction Rate

DESCRIPTION

This parameter represents the reduction rate used to calculate the Quebec Work Premium when family income exceeds the income thresholds which are based on family type (QWPTD). This reduction rate is used for all family types.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.10000 | -- | Quebec Income Tax 2005 - Line 456 & Schedule P(C) |
| ba06.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2006 - Line 456 & Schedule P(C) |
| ba07.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2007 - Line 456 & Schedule P |
| ba08.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2008 - Line 456 & Schedule P |
| ba09.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2009 - Line 456 & Schedule P |
| ba10.mpr: | 0.10000 | 0.0% | Quebec Income Tax 2010 - Line 456 & Schedule P |
| ba11.mpr: | 0.10000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.10000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.10000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.10000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.10000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.10000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

When this flag is set to 0, self employment income including losses are included in the earned income concept for the Quebec Work Premium; when set to 1, only positive self employment income is included in the earned income test. The Quebec Work Premium is only calculated when QWPFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|-------------------------------|
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 0 | -- Not in effect |
| ba02.mpr: | 0 | -- Not in effect |
| ba03.mpr: | 0 | -- Not in effect |
| ba04.mpr: | 0 | -- Not in effect |
| ba05.mpr: | 0 | -- Quebec Income Tax 2005 - Line 456 & Schedule P(A) |
| ba06.mpr: | 0 | -- Quebec Income Tax 2006 - Line 456 & Schedule P(A) |
| ba07.mpr: | 0 | -- Quebec Income Tax 2007 - Line 456 & Schedule P(A) |
| ba08.mpr: | 1 | -- Quebec Income Tax 2008 - Line 456 & Schedule P(A) |
| ba09.mpr: | 1 | -- Quebec Income Tax 2009 - Line 456 & Schedule P(A) |

```

ba10.mpr:    1          --      Quebec Income Tax 2010 -
Line 456 & Schedule P(A)
ba11.mpr:    1          --      Copied from ba10.mpr
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

QWPTD Quebec Work Premium Income Turndown [family type]

DESCRIPTION

This parameter represents the income turndown amounts for the Quebec Work Premium, based on family type. For the purposes of this program the family type used in order in these parameters are: person living alone, couple without children, single parent family and couple with children.

The value of the work premium is phased in by the credit rate QWPCR[family type] for employment income in excess of QWPEIPI[family type] until it reaches the maximum value QWPMAX[family type]. The amount of the work premium may then be reduced based on family income in excess of the income turndown QWPTD[family type] by the reduction rate QWPRR.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| mpc | Calculate derived model parameters and do edits |
| txqcalc | Calculate income tax (Quebec) |

VALUES

| File/Year | Value | Source |
|-----------|-------|-------------------------|
| ba97.mpr: | 4 | [Rows] Not in effect |
| | 0.00 | |
| | 0.00 | |

| | | | |
|-----------|---|--------|--|
| 0.00 | | | |
| 0.00 | | | |
| ba98.mpr: | | [Same] | Not in effect |
| ba99.mpr: | | [Same] | Not in effect |
| ba00.mpr: | | [Same] | Not in effect |
| ba01.mpr: | | [Same] | Not in effect |
| ba02.mpr: | | [Same] | Not in effect |
| ba03.mpr: | | [Same] | Not in effect |
| ba04.mpr: | | [Same] | Not in effect |
| ba05.mpr: | 4 | [Rows] | Quebec Income Tax 2005 - Line 456 & Schedule P(C) |
| 9700.00 | | -- | |
| 14800.00 | | -- | |
| 9700.00 | | -- | |
| 14800.00 | | -- | |
| ba06.mpr: | 4 | [Rows] | Quebec Income Tax 2006 - Line 456 & Schedule P |
| 9720.00 | | 0.2% | |
| 14884.00 | | 0.6% | |
| 9720.00 | | 0.2% | |
| 14884.00 | | 0.6% | |
| ba07.mpr: | 4 | [Rows] | Quebec Income Tax 2007 - Line 456 & Schedule P |
| 9758.00 | | 0.4% | |
| 14982.00 | | 0.7% | |
| 9758.00 | | 0.4% | |
| 14982.00 | | 0.7% | |
| ba08.mpr: | 4 | [Rows] | Quebec Income Tax 2008 - Line 456 & Schedule P |
| 9796.00 | | 0.4% | |
| 15044.00 | | 0.4% | |
| 9796.00 | | 0.4% | |
| 15044.00 | | 0.4% | |
| ba09.mpr: | 4 | [Rows] | Quebec Income Tax 2009 - Line 456 & Schedule P |
| 9974.00 | | 1.8% | |
| 15314.00 | | 1.8% | |
| 9974.00 | | 1.8% | |
| 15314.00 | | 1.8% | |
| ba10.mpr: | 4 | [Rows] | Quebec Income Tax 2010 - Line 456 & Schedule P |
| 10014.00 | | 0.4% | |
| 15368.00 | | 0.4% | |
| 10014.00 | | 0.4% | |
| 15368.00 | | 0.4% | |
| ba11.mpr: | 4 | [Rows] | Grown from ba10.mpr using CPIQU=1.032230 |

| | | |
|-----------|------|--|
| 10336.75 | 3.2% | |
| 15863.31 | 3.2% | |
| 10336.75 | 3.2% | |
| 15863.31 | 3.2% | |
| ba12.mpr: | 4 | [Rows] Grown from ba11.mpr using CPIQU=1.021941 |
| 10563.55 | 2.2% | |
| 16211.37 | 2.2% | |
| 10563.55 | 2.2% | |
| 16211.37 | 2.2% | |
| ba13.mpr: | 4 | [Rows] Grown from ba12.mpr using CPIQU=1.019818 |
| 10772.90 | 2.0% | |
| 16532.65 | 2.0% | |
| 10772.90 | 2.0% | |
| 16532.65 | 2.0% | |
| ba14.mpr: | 4 | [Rows] Grown from ba13.mpr using CPIQU=1.020243 |
| 10990.98 | 2.0% | |
| 16867.32 | 2.0% | |
| 10990.98 | 2.0% | |
| 16867.32 | 2.0% | |
| ba15.mpr: | 4 | [Rows] Grown from ba14.mpr using CPIQU=1.019841 |
| 11209.05 | 2.0% | |
| 17201.98 | 2.0% | |
| 11209.05 | 2.0% | |
| 17201.98 | 2.0% | |
| ba16.mpr: | 4 | [Rows] Grown from ba15.mpr using CPIQU=1.020233 |
| 11435.84 | 2.0% | |
| 17550.03 | 2.0% | |
| 11435.84 | 2.0% | |
| 17550.03 | 2.0% | |

QYCXM1 Quebec dependent child #1 amount

DESCRIPTION

This amount is used for the first child of the family, to calculate the dependent child tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2600.00 | -- | Quebec Income Tax 1997 - Attachment A(A) & Line 307 |
| ba98.mpr: | 2600.00 | 0.0% | Quebec Income Tax 1998 - Line 367 & Schedule A(A) |
| ba99.mpr: | 2600.00 | 0.0% | Quebec Income Tax 1999 - Line 367 & Schedule A(A) |
| ba00.mpr: | 2600.00 | 0.0% | Quebec Income Tax 2000 - Line 367 & Schedule A(A) |
| ba01.mpr: | 2600.00 | 0.0% | Quebec Income Tax 2001 - Line 367 & Schedule A(A) |
| ba02.mpr: | 2670.00 | 2.7% | Quebec Income Tax 2002 - Line 367 & Schedule A(A) |
| ba03.mpr: | 2710.00 | 1.5% | Quebec Income Tax 2003 - Line 367 & Schedule A(A) |
| ba04.mpr: | 2765.00 | 2.0% | Quebec Income Tax 2004 - Line 367 & Schedule A(A) |
| ba05.mpr: | 0.00 | -- | Not in effect - Quebec Budget 2004 |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPIQU=1.032230 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPIQU=1.020243 |

```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
CPIQU=1.019841
ba16.mpr:    0.00          --      Grown from ba15.mpr using
CPIQU=1.020233

```

QYCXM2 Quebec dependent child #2 amount

DESCRIPTION

This amount is used for the second and subsequent children, to calculate the dependent child tax credits (imqdctc) for the Quebec Provincial Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txqhstr | Compute family-related deductions or credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 2400.00 | -- | Quebec Income Tax 1997 - Attachment A(A) & Line 307 |
| ba98.mpr: | 2400.00 | 0.0% | Quebec Income Tax 1998 - Line 367 & Schedule A(A) |
| ba99.mpr: | 2400.00 | 0.0% | Quebec Income Tax 1999 - Line 367 & Schedule A(A) |
| ba00.mpr: | 2400.00 | 0.0% | Quebec Income Tax 2000 - Line 367 & Schedule A(A) |
| ba01.mpr: | 2400.00 | 0.0% | Quebec Income Tax 2001 - Line 367 & Schedule A(A) |
| ba02.mpr: | 2465.00 | 2.7% | Quebec Income Tax 2002 - Line 367 & Schedule A(A) |
| ba03.mpr: | 2500.00 | 1.4% | Quebec Income Tax 2003 - Line 367 & Schedule A(A) |
| ba04.mpr: | 2550.00 | 2.0% | Quebec Income Tax 2004 - Line 367 & Schedule A(A) |

```

ba05.mpr:    0.00          --    Not in effect - Quebec
              Budget 2004
ba06.mpr:    0.00          --    Not in effect
ba07.mpr:    0.00          --    Not in effect
ba08.mpr:    0.00          --    Not in effect
ba09.mpr:    0.00          --    Not in effect
ba10.mpr:    0.00          --    Not in effect
ba11.mpr:    0.00          --    Grown from ba10.mpr using
              CPIQU=1.032230
ba12.mpr:    0.00          --    Grown from ba11.mpr using
              CPIQU=1.021941
ba13.mpr:    0.00          --    Grown from ba12.mpr using
              CPIQU=1.019818
ba14.mpr:    0.00          --    Grown from ba13.mpr using
              CPIQU=1.020243
ba15.mpr:    0.00          --    Grown from ba14.mpr using
              CPIQU=1.019841
ba16.mpr:    0.00          --    Grown from ba15.mpr using
              CPIQU=1.020233

```

QYPDL Quebec deduction limit for pension income

DESCRIPTION

In calculating taxable income for Quebec Provincial Income Tax, this parameter represents the maximum level of pension income (imqipnst) that may be claimed as a deduction. The variable imqipnst represents the individual's taxable pension income under both the splitting and non-splitting of pension income schemes. See QSPLTPNSFLAG for more information on pension income splitting.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqcalc | Calculate income tax (Quebec) |
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1000.00 | -- | Income Tax Return, 1997, Work Chart, line 374 |
| ba98.mpr: | 1000.00 | 0.0% | Quebec Income Tax 1998 - Line 361 & Schedule B |
| ba99.mpr: | 1000.00 | 0.0% | Quebec Income Tax 1999 - Line 361 & Schedule B |
| ba00.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2000 - Line 361 & Schedule B |
| ba01.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2001 - Line 361 & Schedule B |
| ba02.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2002 - Line 361 & Schedule B(F) |
| ba03.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2003 - Line 361 & Schedule B(B) |
| ba04.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2004 - Line 361 & Schedule B(B) |
| ba05.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2005 - Line 361 & Schedule B(B) |
| ba06.mpr: | 1000.00 | 0.0% | Quebec Income Tax 2006 - Line 361 & Schedule B(B) |
| ba07.mpr: | 1500.00 | 50.0% | Quebec Income Tax 2007 - Line 361 & Schedule B(B) |
| ba08.mpr: | 1500.00 | 0.0% | Quebec Income Tax 2008 - Line 361 & Schedule B(B) |
| ba09.mpr: | 2000.00 | 33.3% | Quebec Income Tax 2009 - Line 361 & Schedule B(B) |
| ba10.mpr: | 2010.00 | 0.5% | Quebec Income Tax 2010 - Line 361 & Schedule B(B) |
| ba11.mpr: | 2035.00 | 1.2% | Form TP-1015.3-V 2011-01 |
| ba12.mpr: | 2079.65 | 2.2% | Grown from ba11.mpr using CPIQU=1.021941 |
| ba13.mpr: | 2120.86 | 2.0% | Grown from ba12.mpr using CPIQU=1.019818 |
| ba14.mpr: | 2163.79 | 2.0% | Grown from ba13.mpr using CPIQU=1.020243 |
| ba15.mpr: | 2206.72 | 2.0% | Grown from ba14.mpr using CPIQU=1.019841 |
| ba16.mpr: | 2251.37 | 2.0% | Grown from ba15.mpr using CPIQU=1.020233 |

DESCRIPTION

This value is used to scale the amount of the reduction which will be applied to the pension income tax credit. It is used in 1996 to simulate the phase-in of the income testing of the pension income credit.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (imqipnst) above the threshold (QYPTD) of \$26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPDL, QYPTD.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 500.00 | -- | Income Tax Return, 1997, Work Chart, line 374 |
| ba98.mpr: | 0.00 | -- | No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |

| | | | |
|-----------|------|----|---|
| ba06.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- | Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

QYPRR Quebec deduction reduction rate for pension income

DESCRIPTION

This parameter is the proportion of net pension income above a given threshold (QYPTD) which will be deducted from the non-refundable pension income tax credit amount (QYPDL).

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (imqipnst) above the threshold (QYPTD) of \$26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPTD, QYPPI.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0.15 | -- Income Tax Return, 1997, Work Chart, line 374 |
| ba98.mpr: | 0.00 | -- No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba06.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- Copied from ba15.mpr |

QYPTD Quebec deduction turn down for pension income

DESCRIPTION

Individual seniors will have their non-refundable pension income tax credit reduced if their net pension income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1996 Quebec Budget. Individual seniors with pension incomes (imqipnst) above the threshold (QYPTD) of \$26,000 would have the amount of the maximum pension income credit (QYPDL) reduced (QYPRR) by 15% of income above that threshold. This reduction for higher income pensions was to be phased in over two years, with half the reduction applied in 1996 and the full reduction in 1997 and subsequent years.

See also imqritc, QYPRR, QYPPI.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txqitax | Compute taxable income and individual credits (Quebec) |

VALUES

| File/Year | Value | Growth Source |
|-----------|----------|---|
| ba97.mpr: | 26000.00 | -- Income Tax Return, 1997, Work Chart, line 374 |
| ba98.mpr: | 0.00 | -- No longer in effect. See QCALRFLG. |
| ba99.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba00.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba01.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba02.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba03.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba04.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba05.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba06.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba07.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba08.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba09.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba10.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba11.mpr: | 0.00 | -- Not in effect. See QCALRFLG |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using DEFAULT=1.0000 |

REFFLAG Read reference results file

DESCRIPTION

This parameter invokes the reference variable facility. When this parameter is set to 1, the model will read a series of variables (REFVARS) from an SPSM results file (INPREF). Please see the *User's Guide* for details on the results file facility.

REFVARS Reference results file variables [string]

DESCRIPTION

The REFVARS parameter lists the names of the variables that the user wishes to read from the results file, and can optionally be used to re-name these variables as well. Please see the *User's Guide* for details on the results file facility.

REPNETFLAG Social program repayments reduce net income flag

DESCRIPTION

When set to 1, repayment of social benefits (EI, OAS) are used to reduce net income.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txinet | Compute net income |
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------------------------------|
| ba97.mpr: | 1 | -- | Social benefits repayment |
| ba98.mpr: | 1 | -- | Social benefits repayment |
| ba99.mpr: | 1 | -- | Social benefits repayment |
| ba00.mpr: | 1 | -- | Social benefits repayment |
| ba01.mpr: | 1 | -- | Social benefits repayment |
| ba02.mpr: | 1 | -- | Social benefits repayment |
| ba03.mpr: | 1 | -- | Social benefits repayment |
| ba04.mpr: | 1 | -- | Federal Income Tax 2004 - Line 235 |
| ba05.mpr: | 1 | -- | Federal Income Tax 2005 - Line 235 |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 235 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 235 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 235 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 235 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 235 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

ROUNDFLAG Round disposable and consumable income

DESCRIPTION

ROUNDFLAG is normally activated, so that consumable and disposable income are rounded to the nearest dollar before being used for reporting or output purposes. Because SPSM results files always contain rounded data, this action ensures that base/variant comparisons that use disposable or consumable income will be identical whether BASMETH is 1 (read results file) or 2 (create base variables through simulation). When ROUNDFLAG is set to 0, this action is turned off. This action is useful in conjunction with the turning point facility,

because otherwise the rounding of consumable income produces a large number of spurious turning points in the household tax function.

RRSPEINC Increment to rrsp if conditions & rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPEINC will be added to the RRSP contributions of all persons covered by a registered pension plan whose current RRSP contributions fall between RRSPEMIN and RRSPEMAX.

RRSPEMAX Maximum (rpp+rrsp) for increment if rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

RRSPEMIN Minimum (rpp+rrsp) for increment if rpp>0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

RRSPIFLAG RRSP increment activation flag

DESCRIPTION

This parameter, defined in the database adjustment parameter file, activates a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC and RRSPSINC.

RRSPSINC Increment to rrsp if conditions & rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPSINC will be added to the RRSP contributions of all persons not covered by a registered pension plan whose current RRSP contributions fall between RRSPSMIN and RRSPSMAX.

RRSPSMAX Maximum (rrsp) for increment if rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

RRSPSMIN Minimum (rrsp) for increment if rpp=0

DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

DESCRIPTION

This parameter flag turns on or off the clawback of social assistance benefits. When this parameter is set to 0, no clawback of social assistance is performed. The social assistance clawback schemes are activated when this flag is set to 1. Social assistance benefits are clawed back by the appropriate amount depending on the province and the resulting value of social assistance is then used in the calculation of taxes and other programs where it is included. This parameter must also be used in conjunction with the provincial vector SACLAWPR when the clawback option is activated.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |

| | | | |
|-----------|---|----|----------------------|
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

SACLAWOPT Social assistance NCBS clawback include in tax/income flag

DESCRIPTION

When this flag is activated with a 1, the calculated amount of the clawback of social assistance benefits (imsaclaw) is added to federal taxes (imftax) and disposable income (immdisp). When this flag is set to 0, the calculated clawback amount is not added to federal income taxes and disposable income. Users can set this flag to 1 if the impact of the SA clawback on marginal taxes is desired.

CROSS REFERENCE

| Function | Description |
|----------|----------------------------------|
| memo1 | Compute memo items for reporting |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------|
| ba97.mpr: | 0 | -- | FLAG |
| ba98.mpr: | 0 | -- | FLAG |
| ba99.mpr: | 0 | -- | FLAG |
| ba00.mpr: | 0 | -- | FLAG |
| ba01.mpr: | 0 | -- | FLAG |
| ba02.mpr: | 0 | -- | FLAG |
| ba03.mpr: | 0 | -- | FLAG |
| ba04.mpr: | 0 | -- | FLAG |
| ba05.mpr: | 0 | -- | FLAG |
| ba06.mpr: | 0 | -- | FLAG |
| ba07.mpr: | 0 | -- | FLAG |
| ba08.mpr: | 0 | -- | FLAG |
| ba09.mpr: | 0 | -- | FLAG |


```

ba10.mpr:    0      --    FLAG
ba11.mpr:    0      --    FLAG
ba12.mpr:    0      --    Copied from ba11.mpr
ba13.mpr:    0      --    Copied from ba12.mpr
ba14.mpr:    0      --    Copied from ba13.mpr
ba15.mpr:    0      --    Copied from ba14.mpr
ba16.mpr:    0      --    Copied from ba15.mpr

```

SACLAWPR Social assistance clawback flag [prov]

DESCRIPTION

SACLAWPR is a provincial vector of flags that turn on or off the clawback procedure in their particular province. It is used when SACLAWFLAG is equal to 1. The provincial vector allows the user to turn on or off the clawback procedures in provinces with the values 0 (no clawback) or 1 (clawback activated).

The Government of Quebec has stated that it agrees with the basic principles of the NCB. Quebec chose not to participate in the NCB because it wanted to assume control over income support for children in Quebec; however, it has adopted a similar approach to the NCB. As a result, the clawback for Quebec is not activated.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 10 | [Rows] Not in effect |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |
| | 0 | |

| | | | |
|-----------|----|--------|----------------------------------|
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| ba98.mpr: | 10 | [Rows] | NCB Progress Report |
| | 0 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| ba99.mpr: | 10 | [Rows] | NCB Progress Report |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| ba00.mpr: | | [Same] | NCB Progress Report |
| ba01.mpr: | | [Same] | NCB Progress Report |
| ba02.mpr: | 10 | [Rows] | HRDC Income Support Policy Group |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| ba03.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba04.mpr: | 10 | [Rows] | HRDC Income Support Policy Group |
| | 1 | | |
| | 1 | | |

| | | | |
|-----------|----|--------|----------------------------------|
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 0 | | |
| | 1 | | |
| | 1 | | |
| | 0 | | |
| ba05.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba06.mpr: | 10 | [Rows] | HRDC Income Support Policy Group |
| | 0 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 0 | | |
| ba07.mpr: | | [Same] | HRDC Income Support Policy Group |
| ba08.mpr: | | [Same] | NCB Progress Report |
| ba09.mpr: | | [Same] | NCB Progress Report |
| ba10.mpr: | | [Same] | SPSD/M Development Team |
| ba11.mpr: | 10 | [Rows] | SPSD/M Development Team |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 0 | | |
| | 0 | | |
| | 1 | | |
| | 0 | | |
| ba12.mpr: | | [Same] | Copied from ba11.mpr |
| ba13.mpr: | | [Same] | Copied from ba12.mpr |
| ba14.mpr: | | [Same] | Copied from ba13.mpr |
| ba15.mpr: | | [Same] | Copied from ba14.mpr |
| ba16.mpr: | | [Same] | Copied from ba15.mpr |

DESCRIPTION

When the value of SAFLAG is set to 1, this parameter determines the way in which Social Assistance Payments (imisa) will be calculated for the elderly. It allows for different values for each province. These options are:

1. Social assistance is set to zero for all persons aged 65 and over and imgistsa is set to imigist.
2. For individuals over age 64 who received simulated Provincial GIS supplementation benefits Social Assistance benefits are set to zero and imgistsa is set to imigist. If no Provincial GIS supplement is assigned to an individual over age 64, the simulated social assistance reported by the SPSM is the same as the reported value on the database.
3. For all individuals over the age of 64 the value of simulated social assistance is set to the positive difference between reported and simulated social assistance and imgistsa is set to imigist.
4. For all individuals over the age of 64, the value of simulated social assistance is zeroed out and imgistsa is set to imigist only if the person received provincial GIS supplementation of 500 or more. Otherwise, social assistance is given and imgistsa is set to zero. This is done since the provinces only give T5007 slips for social assistance which is worth more than 500. Thus only these amounts should be on the T1, and thus in scope for SLID.
5. Give the amount of social assistance found on SLID to people over the age of 65 and set imgistsa to zero.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gist | Compute Provincial GIS top-ups for elderly |
| mpc | Calculate derived model parameters and do edits |
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source | |
|------------|-------|----------|----------------------|
| ba97.mpr : | 10 | [Rows] | OPTION |
| 5 | | | |
| 5 | | | |
| 5 | | | |
| 5 | | | |
| 5 | | | |
| 4 | | | |
| 4 | | | |
| 4 | | | |
| 4 | | | |
| 4 | | | |
| ba98.mpr : | | [Same] | OPTION |
| ba99.mpr : | | [Same] | OPTION |
| ba00.mpr : | | [Same] | OPTION |
| ba01.mpr : | | [Same] | OPTION |
| ba02.mpr : | | [Same] | OPTION |
| ba03.mpr : | | [Same] | OPTION |
| ba04.mpr : | | [Same] | OPTION |
| ba05.mpr : | | [Same] | OPTION |
| ba06.mpr : | | [Same] | OPTION |
| ba07.mpr : | | [Same] | OPTION |
| ba08.mpr : | | [Same] | OPTION |
| ba09.mpr : | | [Same] | OPTION |
| ba10.mpr : | | [Same] | OPTION |
| ba11.mpr : | | [Same] | OPTION |
| ba12.mpr : | | [Same] | Copied from ba11.mpr |
| ba13.mpr : | | [Same] | Copied from ba12.mpr |
| ba14.mpr : | | [Same] | Copied from ba13.mpr |
| ba15.mpr : | | [Same] | Copied from ba14.mpr |
| ba16.mpr : | | [Same] | Copied from ba15.mpr |

SAFLAG Social assistance flag

DESCRIPTION

When SAFLAG is set to 1, social assistance is calculated, otherwise Modelled Social Assistance (imisa) is set to zero. See also SAELDOPTPR and the samod function description.

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|-----------------------------------|
| ba97.mpr: | 1 | -- To Calculate Social Assistance |
| ba98.mpr: | 1 | -- To Calculate Social Assistance |
| ba99.mpr: | 1 | -- To Calculate Social Assistance |
| ba00.mpr: | 1 | -- To Calculate Social Assistance |
| ba01.mpr: | 1 | -- To Calculate Social Assistance |
| ba02.mpr: | 1 | -- To Calculate Social Assistance |
| ba03.mpr: | 1 | -- SPSD/M Development Team |
| ba04.mpr: | 1 | -- SPSD/M Development Team |
| ba05.mpr: | 1 | -- SPSD/M Development Team |
| ba06.mpr: | 1 | -- SPSD/M Development Team |
| ba07.mpr: | 1 | -- SPSD/M Development Team |
| ba08.mpr: | 1 | -- SPSD/M Development Team |
| ba09.mpr: | 1 | -- SPSD/M Development Team |
| ba10.mpr: | 1 | -- SPSD/M Development Team |
| ba11.mpr: | 1 | -- SPSD/M Development Team |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

SAMPLE Size of sample obtained

DESCRIPTION

This parameter reports the proportion of sample used for processing. Valid values range from 0 to 1. Should the user interrupt a model run in progress the correct sampling ratio will be calculated and output in the control parameter (.cpr) file.

SAMPLEREQ Size of sample requested

DESCRIPTION

This control parameter allows the user to indicate the size of the sample requested for processing. The size of the sample actually obtained will be recorded in **SAMPLE**, and may differ from **SAMPLEREQ** for a number of reasons among which are:

- The input database file given by **INPSPD** had fewer records than required to generate the requested sample.
- The input results file given by **INPBASMRS** had fewer records than required because it was generated with a sample smaller than **SAMPLEREQ**.
- An **SPSM** execution always occurs with an integral number of households, therefore the resulting sample may deviate slightly from that requested.

SAMTOPT Sask. alternative minimum tax option

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (**STXFLG** = 1), there are four options as to how to calculate the provincial minimum tax.

When **SAMTOPT** is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When **SAMTOPT** is set to 2, then a percentage (**SAMTPCTF**) of the additional federal tax triggered by the federal minimum tax (**imamtprv**) is added to the basic provincial tax (**imbpt**). The definition of **imamtprv** is determined by the provincial vector **AMTPRVDF**. The provincial minimum tax carryover credit (**impminco**) is calculated using **SAMTPCTF**.

When **SAMTOPT** is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (**imamtinc**) for people who triggered the

federal minimum tax. Then the SAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using SAMTTX.

When SAMTOPT is set to 4, then a percentage (SAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using SAMTPCTM.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 4 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2008 |

| | | | |
|-----------|---|----|---|
| ba09.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 2 | -- | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

SAMTPCTF Sask. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 2, then a percentage (SAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.50000 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2003 |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.50000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.50000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.50000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.50000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.50000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.50000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.50000 | 0.0% | Copied from ba15.mpr |

SAMTPCTM Sask. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 4, then a percentage (SAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.50000 | -- | Federal Income Tax Form SK428- 2001 |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SAMTTX Sask. amt rate as tax on adjusted income

DESCRIPTION

When Saskatchewan tax on taxable income is calculated (STXFLG=1) and SAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the SAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SAPFLAG Social assistance predicted value flag

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 3% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 3% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET.

See idsapred, idsarank.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------------------|
| ba97.mpr: | 0 | -- | SPSD/M Development Team |
| ba98.mpr: | 0 | -- | SPSD/M Development Team |
| ba99.mpr: | 0 | -- | SPSD/M Development Team |
| ba00.mpr: | 0 | -- | SPSD/M Development Team |
| ba01.mpr: | 0 | -- | SPSD/M Development Team |
| ba02.mpr: | 0 | -- | SPSD/M Development Team |
| ba03.mpr: | 0 | -- | SPSD/M Development Team |
| ba04.mpr: | 0 | -- | SPSD/M Development Team |
| ba05.mpr: | 0 | -- | SPSD/M Development Team |
| ba06.mpr: | 0 | -- | SPSD/M Development Team |
| ba07.mpr: | 0 | -- | SPSD/M Development Team |
| ba08.mpr: | 0 | -- | SPSD/M Development Team |
| ba09.mpr: | 0 | -- | SPSD/M Development Team |
| ba10.mpr: | 0 | -- | SPSD/M Development Team |
| ba11.mpr: | 0 | -- | SPSD/M Development Team |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 870.00 | -- | Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba99.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba06.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |

| | | | |
|-----------|---------|--------|---|
| ba07.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 870.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 1860.00 | 113.8% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 1860.00 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 1860.00 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba12.mpr: | 1860.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 1860.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 1860.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 1860.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 1860.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

SASKMINC Saskatchewan GIS supplement minimum benefits: married

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly minimum.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|---|
| ba97.mpr: | 78.00 | -- Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba99.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 78.00 | 0.0% Saskatchewan Income Plan, Government of Saskatchewan |
| ba06.mpr: | 78.00 | 0.0% Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba07.mpr: | 78.00 | 0.0% Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 78.00 | 0.0% Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 120.00 | 53.8% Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 120.00 | 0.0% Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 120.00 | 0.0% Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba12.mpr: | 120.00 | 0.0% Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 120.00 | 0.0% Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 120.00 | 0.0% Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 120.00 | 0.0% Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 120.00 | 0.0% Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly minimum.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 132.00 | -- | Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba99.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |

| | | | |
|-----------|--------|-------|---|
| ba06.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba07.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 132.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 120.00 | -9.1% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 120.00 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 120.00 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 120.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 120.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

SASKRR1 Saskatchewan GIS supplement reduction rate: regular

DESCRIPTION

Saskatchewan Income Plan reduction rate for single pensioners and married pensioners who are both eligible. This rate is expressed as a proportion of the actual GIS dollar reduction.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1.00000 | -- | Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba99.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba06.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba07.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 1.00000 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 1.00000 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 1.00000 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 1.00000 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are not eligible for OAS/GIS. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 3.00000 | -- | Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba99.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba06.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 3.00000 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 3.00000 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 3.00000 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 3.00000 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba12.mpr: | 3.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 3.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 3.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 3.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 3.00000 | 0.0% | Copied from ba15.mpr |

SASKRR3 Saskatchewan GIS supplement reduction rate: SPA

DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are receiving SPA. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.33333 | -- | Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |

| | | | |
|-----------|---------|------|--|
| ba99.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba06.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba07.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 0.33333 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 0.33333 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 0.33333 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 0.33333 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba12.mpr: | 0.33333 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.33333 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.33333 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.33333 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.33333 | 0.0% | Copied from ba15.mpr |

SASKS Saskatchewan GIS supplement: single pensioners

DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly maximums.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1080.00 | -- | Saskatchewan Income Plan, Government of Saskatchewan |
| ba98.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba99.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba00.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba01.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba02.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba03.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba04.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba05.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan, Government of Saskatchewan |
| ba06.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba07.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba08.mpr: | 1080.00 | 0.0% | Saskatchewan Income Plan Regulations, 2002, Reg. 123/2005 |
| ba09.mpr: | 2280.00 | 111.1% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba10.mpr: | 2280.00 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |
| ba11.mpr: | 2280.00 | 0.0% | Saskatchewan Seniors Income Plan Regulations, Reg. 857/2008 |

```

ba12.mpr:    2280.00      0.0%   Grown from ba11.mpr using
             DEFAULT=1.0000
ba13.mpr:    2280.00      0.0%   Grown from ba12.mpr using
             DEFAULT=1.0000
ba14.mpr:    2280.00      0.0%   Grown from ba13.mpr using
             DEFAULT=1.0000
ba15.mpr:    2280.00      0.0%   Grown from ba14.mpr using
             DEFAULT=1.0000
ba16.mpr:    2280.00      0.0%   Grown from ba15.mpr using
             DEFAULT=1.0000

```

SASKTECA Saskatchewan GIS supplement temporary energy cost allowance

DESCRIPTION

Saskatchewan Income Plan benefit recipients, not living in institutions, will receive this amount as a temporary energy cost allowance to alleviate hardship resulting from high energy costs. It is a temporary measure for December 2005 to April 2006.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| gist | Compute Provincial GIS top-ups for elderly |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|--------|---|
| ba05.mpr: | 20.00 | -- | Saskatchewan Income Plan, Reg. 123/2005 |
| ba06.mpr: | 80.00 | 300.0% | Saskatchewan Income Plan, Reg. 123/2005 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SATARGET Social assistance target for predicted SA

DESCRIPTION

When SAPFLAG is set to 1, predicted values of social assistance are used. Predicted values are equal to idisa when SATARGET is set to 0.5. Users can increase or decrease the number of families receiving SA by increasing or decreasing SATARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 75% in the number of families receiving SA. Interval between 0.05 and 0.5 allows for a maximum decrease of 75% in the number of families receiving SA. Individuals are selected and get idsapred when idsarank/1000 is lower than SATARGET. Maximum variation may vary by province.

See SAPFLAG, idsapred, idsarank.

For more information on how to change the number of SA recipients, see the *User's Guide* under Miscellaneous Facilities.

CROSS REFERENCE

| Function | Description |
|----------|--|
| gist | Compute Provincial GIS top-ups for elderly |
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Source |
|-----------|---------|----------------------------------|
| ba97.mpr: | 10 | [Rows] SPSD/M Development Team |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| | 0.50000 | |
| ba98.mpr: | | [Same] SPSD/M Development Team |
| ba99.mpr: | | [Same] SPSD/M Development Team |
| ba00.mpr: | | [Same] SPSD/M Development Team |
| ba01.mpr: | | [Same] SPSD/M Development Team |
| ba02.mpr: | | [Same] SPSD/M Development Team |
| ba03.mpr: | | [Same] SPSD/M Development Team |
| ba04.mpr: | | [Same] SPSD/M Development Team |
| ba05.mpr: | | [Same] SPSD/M Development Team |
| ba06.mpr: | | [Same] SPSD/M Development Team |
| ba07.mpr: | | [Same] SPSD/M Development Team |
| ba08.mpr: | | [Same] SPSD/M Development Team |
| ba09.mpr: | | [Same] SPSD/M Development Team |
| ba10.mpr: | | [Same] SPSD/M Development Team |
| ba11.mpr: | | [Same] SPSD/M Development Team |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

DESCRIPTION

This is the maximum value of the Saskatchewan age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3619.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 3728.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 3787.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 3912.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 3979.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 4066.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 4156.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 4235.00 | 1.9% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 4340.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 4366.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 4428.00 | 1.4% | Form TD1SK E (11) |
| ba12.mpr: | 4525.60 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 4615.97 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 4709.95 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 4803.93 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 4897.91 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SAXRR Sask. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (SAXTD) which will be deducted from the provincial non-refundable age tax credit amount (SAXM). The parameter is only used when the Saskatchewan provincial tax on taxable income is calculated (STXFLG = 1).

See also `impatxc`, `SAXTD`.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.15000 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1SK-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

SAXTD Sask. Age Amount net income turndown

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Saskatchewan provincial tax on taxable income is calculated (STXFLG = 1).

See also impatxc, SAXRR

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 26941.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 27749.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 28193.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 29124.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 29619.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 30270.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 30936.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 31524.00 | 1.9% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 32312.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 32506.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 32961.00 | 1.4% | Form TD1SK E (11) |

| | | | |
|-----------|----------|------|---|
| ba12.mpr: | 33687.49 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 34360.16 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 35059.73 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 35759.31 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 36458.91 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SBXM Sask. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Saskatchewan tax is calculated as a tax on taxable income. It is only calculated when STXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 8000.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 8000.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 8000.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |

| | | | |
|-----------|----------|-------|---|
| ba04.mpr: | 8264.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 8404.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 8589.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 8778.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 12945.00 | 47.5% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 13269.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 13348.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 14535.00 | 8.9% | SK Budget 2011 News Release 11-201 |
| ba12.mpr: | 14855.37 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 15152.00 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 15460.49 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 15768.99 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 16077.49 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SCB1 Sask Child Benefit max for 1st child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the first dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 900.00 | -- | Saskatchewan budget 1998 |
| ba99.mpr: | 720.00 | -20.0% | Sask. Child Benefit Regulations Amendment |
| ba00.mpr: | 528.00 | -26.7% | Sask. Child Benefit Regulations Amendment |
| ba01.mpr: | 250.00 | -52.7% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 212.00 | -15.2% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 42.00 | -80.2% | Sask. Child Benefit Regulations Amendment |
| ba04.mpr: | 0.00 | -- | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba05.mpr: | 0.00 | -- | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
 DEFAULT=1.0000

SCB1P Sask Child Benefit max for 1st child for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the first dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 900.00 | -- | Saskatchewan budget 1998 |
| ba00.mpr: | 720.00 | -20.0% | Sask. Child Benefit Regulations Amendment |
| ba01.mpr: | 528.00 | -26.7% | Sask. Child Benefit Regulations Amendment |
| ba02.mpr: | 250.00 | -52.7% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 212.00 | -15.2% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|-------|--------|---|
| ba04.mpr: | 42.00 | -80.2% | Sask. Child Benefit Regulations Amendment |
| ba05.mpr: | 0.00 | -- | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba06.mpr: | 0.00 | -- | Saskatchewan Child Benefit Regulations |
| ba07.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCB2 Sask Child Benefit max for 2nd child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the second dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 1104.00 | -- | Saskatchewan budget 1998 |
| ba99.mpr: | 924.00 | -16.3% | Sask. Child Benefit Regulations Amendment |
| ba00.mpr: | 738.00 | -20.1% | Sask. Child Benefit Regulations Amendment |
| ba01.mpr: | 454.00 | -38.5% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 422.00 | -7.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 255.00 | -39.6% | Sask. Child Benefit Regulations Amendment |
| ba04.mpr: | 214.00 | -16.1% | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba05.mpr: | 7.00 | -96.7% | Saskatchewan Child Benefit Regulations 141/2005 |
| ba06.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
 DEFAULT=1.0000

SCB2P Sask Child Benefit max for 2nd child for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the second dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 1104.00 | -- | Saskatchewan budget 1998 |
| ba00.mpr: | 924.00 | -16.3% | Sask. Child Benefit Regulations Amendment |
| ba01.mpr: | 738.00 | -20.1% | Sask. Child Benefit Regulations Amendment |
| ba02.mpr: | 454.00 | -38.5% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 422.00 | -7.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|--------|--------|--|
| ba04.mpr: | 255.00 | -39.6% | Sask. Child Benefit Regulations Amendment |
| ba05.mpr: | 214.00 | -16.1% | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba06.mpr: | 7.00 | -96.7% | Saskatchewan Child Benefit Regulations 141/2005 |
| ba07.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCB3 Sask Child Benefit max for 3rd and additional child

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the third (or more) dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 1176.00 | -- | Saskatchewan budget 1998 |
| ba99.mpr: | 996.00 | -15.3% | Sask. Child Benefit Regulations Amendment |
| ba00.mpr: | 812.00 | -18.5% | Sask. Child Benefit Regulations Amendment |
| ba01.mpr: | 526.00 | -35.2% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 497.00 | -5.5% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 330.00 | -33.6% | Sask. Child Benefit Regulations Amendment |
| ba04.mpr: | 291.00 | -11.8% | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba05.mpr: | 86.00 | -70.4% | Saskatchewan Child Benefit Regulations 141/2005 |
| ba06.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
 DEFAULT=1.0000

SCB3P Sask Child Benefit max for 3rd and additional child for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit for the third (or more) dependent child in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 1176.00 | -- | Saskatchewan budget 1998 |
| ba00.mpr: | 996.00 | -15.3% | Sask. Child Benefit Regulations Amendment |
| ba01.mpr: | 812.00 | -18.5% | Sask. Child Benefit Regulations Amendment |
| ba02.mpr: | 526.00 | -35.2% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 497.00 | -5.5% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|--------|--------|---|
| ba04.mpr: | 330.00 | -33.6% | Sask. Child Benefit Regulations Amendment |
| ba05.mpr: | 291.00 | -11.8% | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba06.mpr: | 86.00 | -70.4% | Saskatchewan Child Benefit Regulations 141/2005 |
| ba07.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCBFLG Sask Child Benefit activation flag

DESCRIPTION

This flag turns on or off the Saskatchewan Child Benefit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|--|
| ba98.mpr: | 1 | -- | Saskatchewan budget 1998 |
| ba99.mpr: | 1 | -- | Sask. Child Benefit Regulations |
| ba00.mpr: | 1 | -- | Sask. Child Benefit Regulations |
| ba01.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 1 | -- | Sask. Child Benefit Regulations Amendment |
| ba04.mpr: | 1 | -- | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba05.mpr: | 1 | -- | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 0 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

SCBRR1 Sask Child Benefit 1st reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. This is a vector parameter which depends on the number of children. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Source |
|-----------|---------|---|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0.000000 | | |
| ba98.mpr: | 9 | [Rows] Saskatchewan budget 1998 |
| 0.000000 | -- | |
| 0.150500 | | |
| 0.301400 | | |
| 0.452000 | | |
| 0.536534 | | |
| 0.604364 | | |
| 0.659996 | | |
| 0.706448 | | |
| 0.745820 | | |
| ba99.mpr: | | [Same] Sask. Child Benefit Regulations |
| ba00.mpr: | | [Same] Sask. Child Benefit Regulations |
| ba01.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | | [Same] Saskatchewan Social Services |
| ba03.mpr: | | [Same] Saskatchewan Social Services |
| ba04.mpr: | | [Same] Saskatchewan Child Benefit Regulations |
| ba05.mpr: | | [Same] Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 9 | [Rows] Not in effect - Repealed Sask Reg 113/2006 |
| 0.000000 | -- | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |

| | | | |
|-----------|---------|----------------------|--|
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| ba07.mpr: | [Same] | Not in effect | |
| ba08.mpr: | [Same] | Not in effect | |
| ba09.mpr: | [Same] | Not in effect | |
| ba10.mpr: | [Same] | Not in effect | |
| ba11.mpr: | [Same] | Not in effect | |
| ba12.mpr: | [Same] | Copied from ba11.mpr | |
| ba13.mpr: | [Same] | Copied from ba12.mpr | |
| ba14.mpr: | [Same] | Copied from ba13.mpr | |
| ba15.mpr: | [Same] | Copied from ba14.mpr | |
| ba16.mpr: | [Same] | Copied from ba15.mpr | |

SCBRR1P Sask Child Benefit 1st reduction rate [number of kids] for 1st half of year

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1P and less than SCBTD2P is reduced at a rate of SCBRR1P. This is a vector parameter which depends on the number of children. The benefit is further reduced at a rate of SCBRR2P for income over SCBTD2P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Source |
|-----------|---------|---|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0.000000 | | |
| ba98.mpr: | 9 | [Rows] Not in effect |
| 0.000000 | -- | |
| 0.000000 | | |
| 0.000000 | | |
| 0.000000 | | |
| 0.000000 | | |
| 0.000000 | | |
| 0.000000 | | |
| 0.000000 | | |
| 0.000000 | | |
| ba99.mpr: | 9 | [Rows] Saskatchewan budget 1998 |
| 0.000000 | -- | |
| 0.150500 | -- | |
| 0.301400 | -- | |
| 0.452000 | -- | |
| 0.536534 | -- | |
| 0.604364 | -- | |
| 0.659996 | -- | |
| 0.706448 | -- | |
| 0.745820 | -- | |
| ba00.mpr: | | [Same] Sask. Child Benefit Regulations |
| ba01.mpr: | | [Same] Sask. Child Benefit Regulations |
| ba02.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | | [Same] Saskatchewan Social Services |
| ba04.mpr: | | [Same] Saskatchewan Social Services |
| ba05.mpr: | | [Same] Saskatchewan Child Benefit Regulations |
| ba06.mpr: | | [Same] Saskatchewan Child Benefit Regulations |
| ba07.mpr: | 9 | [Rows] Not in effect - Repealed Sask Reg 113/2006 |
| 0.000000 | -- | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |

| | | | |
|-----------|---------|--------|----------------------|
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| 0.000000 | -100.0% | | |
| ba08.mpr: | | [Same] | Not in effect |
| ba09.mpr: | | [Same] | Not in effect |
| ba10.mpr: | | [Same] | Not in effect |
| ba11.mpr: | | [Same] | Not in effect |
| ba12.mpr: | | [Same] | Not in effect |
| ba13.mpr: | | [Same] | Copied from ba12.mpr |
| ba14.mpr: | | [Same] | Copied from ba13.mpr |
| ba15.mpr: | | [Same] | Copied from ba14.mpr |
| ba16.mpr: | | [Same] | Copied from ba15.mpr |

SCBRR2 Sask Child Benefit 2nd reduction rate [number of kids]

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1 and less than SCBTD2 is reduced at a rate of SCBRR1. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2. This rate depends on the number of children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Source |
|-----------|---------|---|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0.000000 | | |
| ba98.mpr: | 9 | [Rows] Saskatchewan budget 1998 |
| 0.000000 | -- | |
| 0.029500 | | |
| 0.099400 | | |
| 0.184000 | | |
| 0.268534 | | |
| 0.336364 | | |
| 0.391996 | | |
| 0.438448 | | |
| 0.477820 | | |
| ba99.mpr: | | [Same] Sask. Child Benefit Regulations |
| ba00.mpr: | | [Same] Sask. Child Benefit Regulations |
| ba01.mpr: | | [Same] Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | | [Same] Saskatchewan Social Services |
| ba03.mpr: | | [Same] Saskatchewan Social Services |
| ba04.mpr: | | [Same] Saskatchewan Child Benefit Regulations |
| ba05.mpr: | | [Same] Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 9 | [Rows] Not in effect - Repealed Sask Reg 113/2006 |
| 0.000000 | -- | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| 0.000000 | -100.0% | |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |
| ba09.mpr: | | [Same] Not in effect |
| ba10.mpr: | | [Same] Not in effect |
| ba11.mpr: | | [Same] Not in effect |

| | | |
|-----------|--------|----------------------|
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

SCBRR2P Sask Child Benefit 2nd reduction rate [number of kids] for 1st half of year

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than SCBTD1P and less than SCBTD2P is reduced at a rate of SCBRR1P. The benefit is further reduced at a rate of SCBRR2P for income over SCBTD2P. This rate depends on the number of children in the family.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------|
| ba97.mpr: | 1 | [Rows] |
| 0.000000 | | Not in effect |
| ba98.mpr: | 9 | [Rows] |
| 0.000000 | -- | |
| 0.000000 | | |
| 0.000000 | | |

| | | | |
|-----------|---|---------|--|
| 0.000000 | | | |
| 0.000000 | | | |
| 0.000000 | | | |
| 0.000000 | | | |
| 0.000000 | | | |
| 0.000000 | | | |
| ba99.mpr: | 9 | [Rows] | Saskatchewan budget 1998 |
| 0.000000 | | -- | |
| 0.029500 | | -- | |
| 0.099400 | | -- | |
| 0.184000 | | -- | |
| 0.268534 | | -- | |
| 0.336364 | | -- | |
| 0.391996 | | -- | |
| 0.438448 | | -- | |
| 0.477820 | | -- | |
| ba00.mpr: | | [Same] | Sask. Child Benefit Regulations |
| ba01.mpr: | | [Same] | Sask. Child Benefit Regulations |
| ba02.mpr: | | [Same] | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | | [Same] | Saskatchewan Social Services |
| ba04.mpr: | | [Same] | Saskatchewan Social Services |
| ba05.mpr: | | [Same] | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | | [Same] | Saskatchewan Child Benefit Regulations |
| ba07.mpr: | 9 | [Rows] | Not in effect - Repealed Sask Reg 113/2006 |
| 0.000000 | | -- | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| 0.000000 | | -100.0% | |
| ba08.mpr: | | [Same] | Not in effect |
| ba09.mpr: | | [Same] | Not in effect |
| ba10.mpr: | | [Same] | Not in effect |
| ba11.mpr: | | [Same] | Not in effect |
| ba12.mpr: | | [Same] | Not in effect |
| ba13.mpr: | | [Same] | Copied from ba12.mpr |
| ba14.mpr: | | [Same] | Copied from ba13.mpr |
| ba15.mpr: | | [Same] | Copied from ba14.mpr |

SCBSPA Sask Child Benefit Single Parent Amount

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit Single Parent amount. This amount is added to the base amount of the child benefit before the reduction based on family net income is applied. This extra amount was announced in the Saskatchewan 2004 Budget, effective for July 2004.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 420.00 | -- | Saskatchewan Reg. 36/2004 - June 9, 2004 |

| | | | |
|-----------|--------|--------|---|
| ba05.mpr: | 209.00 | -50.2% | Saskatchewan Child Benefit Regulations 141/2005 |
| ba06.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCBSPAP Sask Child Benefit Single Parent Amount for 1st half of year

DESCRIPTION

This is the maximum amount of Saskatchewan Child Benefit Single Parent amount. This amount is added to the base amount of the child benefit before the reduction based on family net income is applied. This extra amount was announced in the Saskatchewan 2004 Budget, effective for July 2004.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 420.00 | -- | Saskatchewan Reg. 36/2004 - June 9, 2004 |
| ba06.mpr: | 209.00 | -50.2% | Saskatchewan Child Benefit Regulations 141/2005 |
| ba07.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCBTD1 Sask Child Benefit 1st turndown

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than this parameter and less than SCBTD2 is reduced at a rate of SCBRR1 (which depends on the number of children in the family). The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 15921.00 | -- | Saskatchewan budget 1998 |
| ba99.mpr: | 15921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba00.mpr: | 15921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba01.mpr: | 15921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 15921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 15921.00 | 0.0% | Saskatchewan Social Services |
| ba04.mpr: | 15921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba05.mpr: | 15921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              DEFAULT=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              DEFAULT=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              DEFAULT=1.0000

```

SCBTD1P Sask Child Benefit 1st turndown for 1st half of year

DESCRIPTION

The Saskatchewan Child Benefit is reduced in two stages. Net family income greater than this parameter and less than SCBTD2P is reduced at a rate of SCBRR1P (which depends on the number of children in the family). The benefit is further reduced at a rate of SCBRR2P for income over SCBTD2P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|--|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 15921.00 | -- | Saskatchewan budget 1998 |
| ba00.mpr: | 15921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba01.mpr: | 15921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba02.mpr: | 15921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 15921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 15921.00 | 0.0% | Saskatchewan Social Services |
| ba05.mpr: | 15921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 15921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba07.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCBTD2 Sask Child Benefit 2nd turndown

DESCRIPTION

This is the second turndown rate for the Saskatchewan Child Benefit. The benefit is first reduced by the amount of net family income greater than SCBTD1 and less than SCBTD2. The benefit is further reduced at a rate of SCBRR2 for income over SCBTD2.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 20921.00 | -- | Saskatchewan budget 1998 |
| ba99.mpr: | 20921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba00.mpr: | 20921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba01.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 20921.00 | 0.0% | Saskatchewan Social Services |
| ba03.mpr: | 20921.00 | 0.0% | Saskatchewan Social Services |
| ba04.mpr: | 20921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba05.mpr: | 20921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |


```

ba15.mpr:    0.00          --      Grown from ba14.mpr using
                                DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
                                DEFAULT=1.0000

```

SCBTD2P Sask Child Benefit 2nd turndown for 1st half of year

DESCRIPTION

This is the second turndown rate for the Saskatchewan Child Benefit. The benefit is first reduced by the amount of net family income greater than SCBTD1P and less than SCBTD2P. The benefit is further reduced at a rate of SCBRR2P for income over SCBTD2P.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|------------------------------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 20921.00 | -- | Saskatchewan budget 1998 |
| ba00.mpr: | 20921.00 | 0.0% | Sask. Child Benefit Regulations |
| ba01.mpr: | 20921.00 | 0.0% | Sask. Child Benefit Regulations |

| | | | |
|-----------|----------|------|---|
| ba02.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 20921.00 | 0.0% | Saskatchewan Social Services |
| ba04.mpr: | 20921.00 | 0.0% | Saskatchewan Social Services |
| ba05.mpr: | 20921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba06.mpr: | 20921.00 | 0.0% | Saskatchewan Child Benefit Regulations |
| ba07.mpr: | 0.00 | -- | Not in effect - Repealed Sask Reg 113/2006 |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

SCGTC Sask. Caregiver Tax Credit

DESCRIPTION

SCGTC multiplied by SPNTCR is the maximum amount of the Saskatchewan Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

For more explanation see SCGTCFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3500.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 3663.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 3784.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 3848.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 3933.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 4019.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 8190.00 | 103.8% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 8395.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 8445.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 8563.00 | 1.4% | Form TD1SK E (11) |
| ba12.mpr: | 8751.74 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 8926.49 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 9108.23 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 9289.98 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 9471.73 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

DESCRIPTION

The calculation of the Saskatchewan Caregiver Tax Credit (impcgtc) is activated by the flag SCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

See SCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2003 |

| | | | |
|-----------|---|----|---|
| ba04.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1SK E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

SCGTCOPT Sask. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (SCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of SCGTCTD, with the resulting amount not to be greater than the maximum value of SCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (STXFLG = 1) and the provincial caregivers tax credit is activated (SCGTCFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Not in effect |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

SCGTCTD Sask. Caregiver Tax Credit income turndown

DESCRIPTION

This is the turn down income of the Saskatchewan Caregiver Tax Credit (impcgtc). For more explanation see SCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 15453.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 15917.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 16172.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 16705.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 16989.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 17363.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 17745.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 22177.00 | 25.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 22732.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 22868.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 23188.00 | 1.4% | Form TD1SK E (11) |
| ba12.mpr: | 23699.09 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 24172.31 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 24664.46 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 25156.61 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 25648.77 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SCHATL1 Sask. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Saskatchewan Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 200.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

SCHATR1 Sask. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.11500 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.11250 | -2.2% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.11000 | -2.2% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.11000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.11000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.11000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.11000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11000 | 0.0% | Copied from ba15.mpr |

SCHATR2 Sask. Charitable Donations tax credit rate 2

DESCRIPTION

The proportion of charitable donations above the first level (SCHATL1) that may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.16000 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.15500 | -3.1% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.15000 | -3.2% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.15000 0.0% Copied from ba15.mpr

SCNTC Sask. non-refundable child tax credit amt per child

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan non-refundable tax credit amount per child.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1500.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 2000.00 | 33.3% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 2500.00 | 25.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 2583.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 2626.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 2684.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 2743.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |

| | | | |
|-----------|---------|-------|---|
| ba08.mpr: | 4795.00 | 74.8% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 4915.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 4944.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 5514.00 | 11.5% | SK Budget 2011 News Release 11-201 |
| ba12.mpr: | 5635.53 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 5748.06 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 5865.09 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 5982.12 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 6099.15 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SCPPCTXC Sask. CPP Contribution Tax Credit activation flag

DESCRIPTION

The calculation of the Saskatchewan CPP/QPP contributions tax credit (impcppte) is activated by this flag.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1SK E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

SDSF Saskatchewan provincial deficit surtax fraction

DESCRIPTION

This parameter is the deficit surtax rate applied to Basic Saskatchewan Income Tax.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.10000 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 0.10000 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

Saskatchewan Debt Surtax Reduction Amount - Amount deducted from Saskatchewan debt reduction surtax.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 150.00 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 150.00 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 150.00 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 150.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |

| | | | |
|-----------|------|----|----------------------|
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

SDTCR Sask. dividend tax credit rate

DESCRIPTION

The Saskatchewan dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.08000 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2004 |

| | | | |
|-----------|---------|--------|---|
| ba05.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.06000 | -25.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.06000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.06000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.06000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.05000 | -16.7% | Saskatchewan Budget 2011 |
| ba12.mpr: | 0.04000 | -20.0% | Saskatchewan Budget 2011 |
| ba13.mpr: | 0.04000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04000 | 0.0% | Copied from ba15.mpr |

SDTCRLC Sask. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Saskatchewan dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.08000 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 0.08000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.11000 | 37.5% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.11000 | 0.0% | Sask. Budget 2009, Budget Summary - 2009-10 Revenue Initiatives |
| ba12.mpr: | 0.11000 | 0.0% | Sask. Budget 2009, Budget Summary - 2009-10 Revenue Initiatives |
| ba13.mpr: | 0.11000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.11000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

In the calculation of CPP contributions on self-employment earnings, this rate is applied to idise.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.06000 | -- | Federal Income Tax 1997 - Schedule 8 & Line 310 |
| ba98.mpr: | 0.06400 | 6.7% | Federal Income Tax 1998 - Schedule 8 & Line 310 |
| ba99.mpr: | 0.07000 | 9.4% | Federal Income Tax 1999 - Schedule 8 & Line 310 |
| ba00.mpr: | 0.07800 | 11.4% | Federal Income Tax 2000 - Schedule 8 & Line 310 |
| ba01.mpr: | 0.08600 | 10.3% | Federal Income Tax 2001 - Schedule 8 |
| ba02.mpr: | 0.09400 | 9.3% | Federal Income Tax 2002 - Schedule 8 |
| ba03.mpr: | 0.09900 | 5.3% | Federal Income Tax 2003 - Schedule 8 |
| ba04.mpr: | 0.09900 | 0.0% | Federal Income Tax 2004 - Schedule 8 |
| ba05.mpr: | 0.09900 | 0.0% | Federal Income Tax 2005 - Schedule 8 |
| ba06.mpr: | 0.09900 | 0.0% | Federal Income Tax 2006 - Schedule 8 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.09900 | 0.0% | Federal Income Tax 2007 - Schedule 8 |
| ba08.mpr: | 0.09900 | 0.0% | Federal Income Tax 2008 - Schedule 8 |
| ba09.mpr: | 0.09900 | 0.0% | CRA News Release 2008/11/03 |
| ba10.mpr: | 0.09900 | 0.0% | CRA News Release 2009/11/03 |
| ba11.mpr: | 0.09900 | 0.0% | CRA News Release 2010/11/01 |
| ba12.mpr: | 0.09900 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.09900 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.09900 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.09900 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.09900 | 0.0% | Copied from ba15.mpr |

SEDXPM Sask. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Saskatchewan education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 400.00 | -- | Federal Income Tax Form SK(S11) - 2001 |

| | | | |
|-----------|--------|------|---|
| ba02.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2002 |
| ba03.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2003 |
| ba04.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2004 |
| ba05.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2005 |
| ba06.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2006 |
| ba07.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2007 |
| ba08.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2008 |
| ba09.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2009 |
| ba10.mpr: | 400.00 | 0.0% | Federal Income Tax Form SK(S11) - 2010 |
| ba11.mpr: | 400.00 | 0.0% | Form TD1SK E (11) |
| ba12.mpr: | 400.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 400.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 400.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 400.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 400.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

SEDXPMPT Sask. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Saskatchewan education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 120.00 | -- | Federal Income Tax Form SK(S11) - 2001 |
| ba02.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2002 |
| ba03.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2003 |
| ba04.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2004 |
| ba05.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2005 |
| ba06.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2006 |
| ba07.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2007 |
| ba08.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2008 |
| ba09.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2009 |
| ba10.mpr: | 120.00 | 0.0% | Federal Income Tax Form SK(S11) - 2010 |
| ba11.mpr: | 120.00 | 0.0% | Form TD1SK E (11) |
| ba12.mpr: | 120.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 120.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 120.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |

```
ba15.mpr:      120.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:      120.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000
```

SEED Random number generator seeds

DESCRIPTION

This vector control parameter is used to start the streams of pseudo-random numbers used in the model. Up to 20 independent random numbers are generated for each individual and are stored in the variables idrand0 through idrand19. A different sequence of numbers for each activated stream can be generated by changing SEED. The number of streams activated is determined by the number of elements in SEED. Random numbers are used to apply social program or demographic take-up rates.

Users should normally avoid reducing the number of random number streams since by default the SPSM uses that number of streams when modeling the tax and transfer system. The default value of SEED can be found in the control parameter file (e.g. c:/spsd/ba04.cpr).

SEICTXC Sask. EI Premium Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1SK E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

SELFLAG Selection facility activation flag

DESCRIPTION

The SELFLAG control parameter is used to activate the SPSM selection facility. When SELFLAG is set to 1, the expression in SELSPEC is evaluated for each individual and the

result (if true) is propagated to families at the SELUNIT level of analysis. Only individuals (or families) marked as selected will be included in any generated files or reports.

SELMAX Selection facility maximum # of households

DESCRIPTION

If SELMAX is left at its default value of 0, the selection facility operates as described in the *User's Guide*. If it is set to a positive integer, SPSM will stop reading the database as soon as SELMAX households have been read. This is useful if the user wished to select just one or a few households for detailed analysis, for example with the turning point facility, or using the detailed reporting capabilities of the text file output facility.

Please note that when SELMAX is turned on, the weight of each case is increased in order to try and replicate the total weight. Tabular results may therefore be misleading when SELMAX is turned on.

SELSPEC Selection specification [string]

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify whether an individual is to be marked as selected or not for the purposes of output and reporting. The expression is evaluated for each individual and is considered true if the result is non-zero. Any SPSS/M variables, including base and variant tax/transfer variables, may be used in SELSPEC. Please see the *User's Guide* for more information.

SELUNIT Selection facility family level

DESCRIPTION

This control parameter, when activated by SELFLAG, is used to specify the level to which individual selection (computed by applying the expression in SELSPEC) is to be propagated. If SELUNIT is 0, selection remains at the level of individual. If SELUNIT is 1, 2, 3, or 4, then selection of any individual in the family unit implies selection of all members in the unit. Valid values of SELUNIT and their meanings are given below.

0. Individual

1. Nuclear Family
2. Census Family
3. Economic Family
4. Household

The default value of SELUNIT is 0.

SEMXM Sask. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Saskatchewan tax is calculated as a tax on taxable income. It is only calculated when STXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 8000.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 8000.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 8000.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 8264.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |

| | | | |
|-----------|----------|-------|---|
| ba05.mpr: | 8404.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 8589.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 8778.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 12945.00 | 47.5% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 13269.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 13348.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 14535.00 | 8.9% | Saskatchewan Budget 2011 News Release 11-201 |
| ba12.mpr: | 14855.37 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 15152.00 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 15460.49 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 15768.99 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 16077.49 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SEMXMT Sask. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when Saskatchewan tax is calculated as a tax on taxable income. It is only used when STXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown SEMXMT.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 800.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 800.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 800.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 826.00 | 3.2% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 840.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 859.00 | 2.3% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 878.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1295.00 | 47.5% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1327.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1335.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1454.00 | 8.9% | Saskatchewan Budget 2011 News Release 11-201 |
| ba12.mpr: | 1486.05 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 1515.72 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 1546.58 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 1577.44 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 1608.30 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

DESCRIPTION

This parameter is used in runs which require the substitution of Federal Social Assistance with alternative programs (e.g., guaranteed income).

CROSS REFERENCE

| Function | Description |
|----------|---|
| samod | Compute social assistance or guarantees |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

Beginning in 1984, a surtax was applied to Saskatchewan Provincial Tax based on this fraction of net income.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.02000 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 0.02000 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 0.01500 | -25.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SHEATFAM Saskatchewan Home Heating Assistance Rebate for families

DESCRIPTION

This is the amount a qualifying person who lives with a spouse or child would receive for the Saskatchewan home heating rebate (impheatr) for relief of heating expenses. It is calculated when SHEATFLG is turned on.

See SHEATFLG for more information.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 50.00 | -- | Saskatchewan Department of Finance News Release - Dec. 8, 2000 |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |


```

ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Not in effect
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

SHEATFLG Saskatchewan Home Heating Assistance Rebate activation flag

DESCRIPTION

When SHEATFLG is turned on, persons will receive a direct cash rebate (impheatr) from the Saskatchewan government for assistance with heating expenses. In order to receive it, a person has to have received a GST credit (imfstc). Qualifying persons who live with a spouse or children receive SHEATFAM and others receive SHEATSNG.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Saskatchewan Department of Finance News Release - Dec. 8, 2000 |

| | | | |
|-----------|---|----|----------------------|
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

SHEATSNG Saskatchewan Home Heating Assistance Rebate for singles

DESCRIPTION

This is the amount a qualifying single person with no children would receive for the Saskatchewan home heating rebate (impheatr) for relief of heating expenses. It is calculated when SHEATFLG is turned on.

See SHEATFLG for more information.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

```

ba99.mpr:    0.00      --    Not in effect
ba00.mpr:    0.00      --    Not in effect
ba01.mpr:    25.00     --    Saskatchewan Department of
                               Finance News Release - Dec. 8, 2000
ba02.mpr:    0.00      --    Not in effect
ba03.mpr:    0.00      --    Not in effect
ba04.mpr:    0.00      --    Not in effect
ba05.mpr:    0.00      --    Not in effect
ba06.mpr:    0.00      --    Not in effect
ba07.mpr:    0.00      --    Not in effect
ba08.mpr:    0.00      --    Not in effect
ba09.mpr:    0.00      --    Not in effect
ba10.mpr:    0.00      --    Not in effect
ba11.mpr:    0.00      --    Not in effect
ba12.mpr:    0.00      --    Grown from ba11.mpr using
                               NONE=1.0000
ba13.mpr:    0.00      --    Grown from ba12.mpr using
                               NONE=1.0000
ba14.mpr:    0.00      --    Grown from ba13.mpr using
                               NONE=1.0000
ba15.mpr:    0.00      --    Grown from ba14.mpr using
                               NONE=1.0000
ba16.mpr:    0.00      --    Grown from ba15.mpr using
                               NONE=1.0000

```

SINTSLFLG Sask. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1SK E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

SLITCBAS Sask. low Income Tax Credit base amount

DESCRIPTION

This parameter represents the maximum amount for the adult component of the Saskatchewan Low Income Tax Credit (imslitc).

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 216.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba09.mpr: | 221.00 | 2.3% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 223.00 | 0.9% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 226.00 | 1.3% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 230.98 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |

| | | | |
|-----------|--------|------|---|
| ba13.mpr: | 235.59 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 240.39 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 245.19 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 249.99 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SLITCBASP Sask. low Income Tax Credit base amount for 1st half of year

DESCRIPTION

This parameter represents the maximum amount for the adult component of the Saskatchewan Low Income Tax Credit (imslitic).

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 216.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba10.mpr: | 221.00 | 2.3% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 223.00 | 0.9% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 226.00 | 1.3% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 230.98 | 2.2% | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 235.59 | 2.0% | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 240.39 | 2.0% | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 245.19 | 2.0% | Grown from ba15.mpr using CPISALAG=1.019954 |

SLITCFLAG Sask. Low Income Tax Credit activation flag

DESCRIPTION

The Saskatchewan Low Income Tax Credit is activated when this parameter is set to 1.

The Saskatchewan Low Income Tax Credit was introduced in July 2008, replacing the Saskatchewan Sales Tax Credit. The Saskatchewan Low Income Tax Credit (imslitc) will consist of an adult component and a child component. This credit will be fully refundable and is assigned to the spouse with the higher income.

The adult component of the Saskatchewan Low Income Tax Credit (SLITCBAS) will be granted to the first adult in the couple, and SLITCSP will be granted to the spouse. In the case of single parent families, SLITCBAS will be granted to the single parent and SLITCSP will be granted to the first child. The child component of the Saskatchewan Low Income Tax Credit will provide an additional SLITCKID per child, up to the maximum number of eligible children, SLITCNKID. In the case of single parent families, the maximum allowable children will be reduced by 1 if a child has been granted the adult amount.

The maximum credit is then reduced at a rate of SLITCRR as family net income rises over SLITCTD.

The value of the Saskatchewan Low Income Tax Credit is also added to provincial refundable credits (imptc).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 1 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba09.mpr: | 1 | -- | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 1 | -- | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 1 | -- | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Low Income Tax Credit (imslitic). For two-parent families, the maximum child component will be this amount for each eligible child up to the maximum number of children in SLITCNKID. For single parent families, the first child will be eligible for the adult benefit of SLITCSP and the maximum child component will be SLITCKID for other eligible children, up to SLITCNKID - 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|------|----------------------------------|
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 84.00 | -- | Backgrounder: Personal |
| | | | Income Tax Reductions, Fall 2008 |
| ba09.mpr: | 86.00 | 2.4% | RC4210 (E) REV.09 - GST/HST |
| | | | Credit |
| ba10.mpr: | 87.00 | 1.2% | RC4210 (E) REV.10 - GST/HST |
| | | | Credit |
| ba11.mpr: | 88.00 | 1.1% | RC4210 (E) REV.11 - GST/HST |
| | | | Credit |
| ba12.mpr: | 89.94 | 2.2% | Grown from ba11.mpr using |
| | | | CPISA=1.022041 |
| ba13.mpr: | 91.74 | 2.0% | Grown from ba12.mpr using |
| | | | CPISA=1.019968 |
| ba14.mpr: | 93.61 | 2.0% | Grown from ba13.mpr using |
| | | | CPISA=1.020360 |
| ba15.mpr: | 95.48 | 2.0% | Grown from ba14.mpr using |
| | | | CPISA=1.019954 |
| ba16.mpr: | 97.35 | 2.0% | Grown from ba15.mpr using |
| | | | CPISA=1.019564 |

SLITCKIDP Sask. low Income Tax Credit child amount for 1st half of year

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Low Income Tax Credit (imslite). For two-parent families, the maximum child component will be this amount for each eligible child up to the maximum number of children in SLITCNKIDP. For single parent families, the first child will be eligible for the adult benefit of SLITCSPP and the maximum child component will be SLITCKIDP for other eligible children, up to SLITCNKIDP - 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 84.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba10.mpr: | 86.00 | 2.4% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 87.00 | 1.2% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 88.00 | 1.1% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 89.94 | 2.2% | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 91.74 | 2.0% | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 93.61 | 2.0% | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 95.48 | 2.0% | Grown from ba15.mpr using CPISALAG=1.019954 |

DESCRIPTION

This is the maximum number of children that may be claimed for the Saskatchewan Low Income Tax Credit (imslitc).

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not In Effect |
| ba98.mpr: | 0.00 | -- | Not In Effect |
| ba99.mpr: | 0.00 | -- | Not In Effect |
| ba00.mpr: | 0.00 | -- | Not In Effect |
| ba01.mpr: | 0.00 | -- | Not In Effect |
| ba02.mpr: | 0.00 | -- | Not In Effect |
| ba03.mpr: | 0.00 | -- | Not In Effect |
| ba04.mpr: | 0.00 | -- | Not In Effect |
| ba05.mpr: | 0.00 | -- | Not In Effect |
| ba06.mpr: | 0.00 | -- | Not In Effect |
| ba07.mpr: | 0.00 | -- | Not In Effect |
| ba08.mpr: | 2.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |

| | | | |
|-----------|------|------|---------------------------------------|
| ba09.mpr: | 2.00 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 2.00 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 2.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 2.00 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 2.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 2.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 2.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 2.00 | 0.0% | Copied from ba15.mpr |

SLITCNKIDP Sask. low Income Tax Credit Maximum Number of Children for 1st half of year

DESCRIPTION

This is the maximum number of children that may be claimed for the Saskatchewan Low Income Tax Credit (imslitc).

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not In Effect |
| ba98.mpr: | 0.00 | -- | Not In Effect |

| | | | |
|-----------|------|------|----------------------------------|
| ba99.mpr: | 0.00 | -- | Not In Effect |
| ba00.mpr: | 0.00 | -- | Not In Effect |
| ba01.mpr: | 0.00 | -- | Not In Effect |
| ba02.mpr: | 0.00 | -- | Not In Effect |
| ba03.mpr: | 0.00 | -- | Not In Effect |
| ba04.mpr: | 0.00 | -- | Not In Effect |
| ba05.mpr: | 0.00 | -- | Not In Effect |
| ba06.mpr: | 0.00 | -- | Not In Effect |
| ba07.mpr: | 0.00 | -- | Not In Effect |
| ba08.mpr: | 0.00 | -- | Not In Effect |
| ba09.mpr: | 2.00 | -- | Backgrounder: Personal |
| | | | Income Tax Reductions, Fall 2008 |
| ba10.mpr: | 2.00 | 0.0% | RC4210 (E) REV.09 - GST/HST |
| | | | Credit |
| ba11.mpr: | 2.00 | 0.0% | RC4210 (E) REV.10 - GST/HST |
| | | | Credit |
| ba12.mpr: | 2.00 | 0.0% | RC4210 (E) REV.11 - GST/HST |
| | | | Credit |
| ba13.mpr: | 2.00 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 2.00 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 2.00 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 2.00 | 0.0% | Copied from ba15.mpr |

SLITCRR Sask. low Income Tax Credit reduction rate

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Low Income Tax Credit (imslitc) amount is to be reduced. The total value of the credit, the adult and child components together, will be reduced at this rate when family net income exceeds SLITCTD.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.02000 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba09.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.02000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Low Income Tax Credit (imslitc) amount is to be reduced. The total value of the credit, the adult and child components together, will be reduced at this rate when family net income exceeds SLITCTDP.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba09.mpr: | 0.02000 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba10.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 0.02000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.02000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.02000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.02000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.02000 | 0.0% | Copied from ba15.mpr |

SLITCSP Sask. low Income Tax Credit spousal amount

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Low Income Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent.

In the case of a single parent family, the first child will be eligible for this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 216.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba09.mpr: | 221.00 | 2.3% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 223.00 | 0.9% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 226.00 | 1.3% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 230.98 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 235.59 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 240.39 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 245.19 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 249.99 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SLITCSPP Sask. low Income Tax Credit spousal amount for 1st half of year

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Low Income Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent.

In the case of a single parent family, the first child will be eligible for this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 216.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba10.mpr: | 221.00 | 2.3% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 223.00 | 0.9% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 226.00 | 1.3% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 230.98 | 2.2% | Grown from ba12.mpr using CPISALAG=1.022041 |

| | | | |
|-----------|--------|------|--|
| ba14.mpr: | 235.59 | 2.0% | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 240.39 | 2.0% | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 245.19 | 2.0% | Grown from ba15.mpr using CPISALAG=1.019954 |

SLITCTD Sask. low Income Tax Credit turndown

DESCRIPTION

This parameter represents the income turndown level for the maximum amount of the Saskatchewan Low Income Tax Credit (imslitc). The Saskatchewan Low Income Tax Credit amount will be reduced by SLITCRR as family net income increases above this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|--|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 28335.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba09.mpr: | 29063.00 | 2.6% | RC4210 (E) REV.09 - GST/HST Credit |
| ba10.mpr: | 29204.00 | 0.5% | RC4210 (E) REV.10 - GST/HST Credit |
| ba11.mpr: | 29619.00 | 1.4% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 30271.83 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 30876.30 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 31504.94 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 32133.59 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 32762.25 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SLITCTDP Sask. low Income Tax Credit turndown for 1st half of year

DESCRIPTION

This parameter represents the income turndown level for the maximum amount of the Saskatchewan Low Income Tax Credit (imslitc). The Saskatchewan Low Income Tax Credit amount will be reduced by SLITCRRP as family net income increases above this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 28335.00 | -- | Backgrounder: Personal Income Tax Reductions, Fall 2008 |
| ba10.mpr: | 29063.00 | 2.6% | RC4210 (E) REV.09 - GST/HST Credit |
| ba11.mpr: | 29204.00 | 0.5% | RC4210 (E) REV.10 - GST/HST Credit |
| ba12.mpr: | 29619.00 | 1.4% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 30271.83 | 2.2% | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 30876.30 | 2.0% | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 31504.94 | 2.0% | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 32133.59 | 2.0% | Grown from ba15.mpr using CPISALAG=1.019954 |

DESCRIPTION

This is the maximum value for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (SASK) TC-1997 |
| ba98.mpr: | 525.00 | 0.0% | Federal Income Tax T1C (SASK) TC-1998 |
| ba99.mpr: | 525.00 | 0.0% | Federal Income Tax T1C (SASK) TC-1999 |
| ba00.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2004 |

| | | | |
|-----------|---------|-------|---|
| ba05.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 525.00 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1000.00 | 90.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 1000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 1000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 1000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

SLVCRT Percent of Sask. labour-sponsored funds cost allowed as credit

DESCRIPTION

This is the rate for the Saskatchewan labour sponsored funds tax credit (implvctc). The credit is derived as a proportion SLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value SLVCMAX.

In some years, there is a difference in rates between provincially registered funds and federally registered funds. The model assumes that all funds are federally registered.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (SASK) TC-1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (SASK) TC-1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (SASK) TC-1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2004 - T4127 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2006 - T4127 |
| ba07.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2007 - T4127 |
| ba08.mpr: | 0.15000 | 0.0% | Payroll Deductions Formulas 2008 - T4127 |
| ba09.mpr: | 0.20000 | 33.3% | Payroll Deductions Formulas 2009 - T4127 |
| ba10.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2010 - T4127 |
| ba11.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This value represents the maximum Saskatchewan non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 6000.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 6180.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 6279.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 6486.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 6596.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 6741.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 6890.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |

| | | | |
|-----------|---------|-------|---|
| ba08.mpr: | 8190.00 | 18.9% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 8395.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 8445.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 8563.00 | 1.4% | Form TD1SK E (11) |
| ba12.mpr: | 8751.74 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 8926.49 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 9108.23 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 9289.98 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 9471.73 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SMAKET Sask. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Saskatchewan Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 5000.00 | -- | Federal Income Tax Form SK(S11) - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form SK(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 5000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 5000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 5000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

SMEDALL Sask. Medical allowance maximum lower limit

DESCRIPTION

Saskatchewan allowable medical expenses are calculated as actual expenses (idmedgro) less either SMEDANF percent of net income, or SMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by SPNTCR. It is only calculated when STXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1678.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1728.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1755.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1813.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1844.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1884.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1926.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1962.00 | 1.9% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 2011.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 2024.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 2052.00 | 1.4% | Derived by SPSD/M team |
| ba12.mpr: | 2097.23 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 2139.11 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 2182.66 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 2226.21 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 2269.76 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SMEDANF Sask. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either SMEDANF percent of net income, or SMEDALL, whichever is less. The Saskatchewan non-refundable medical expense tax credit is only calculated when STXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.03000 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2004 |

| | | | |
|-----------|---------|------|---|
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

SMEDEXFLG Sask. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either SMEDANF percent of net income, or SMEDALL, whichever is less. The Saskatchewan non-refundable medical expense tax credit is only calculated when STXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

SMXM Sask. married amount

DESCRIPTION

This parameter represents the married tax credit when Saskatchewan tax is calculated as a tax on taxable income. It is only used when STXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 8000.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 8000.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 8000.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 8264.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 8404.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 8589.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 8778.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 12945.00 | 47.5% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 13269.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 13348.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 14535.00 | 8.9% | Saskatchewan Budget 2011 News Release 11-201 |
| ba12.mpr: | 14855.37 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 15152.00 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 15460.49 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 15768.99 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 16077.49 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

DESCRIPTION

This parameter represents the provincial married exemption turndown when Saskatchewan tax is calculated as a tax on taxable income. It is only used when STXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown SMXMT.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 800.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 800.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 800.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 826.00 | 3.2% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 840.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 859.00 | 2.3% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 878.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1295.00 | 47.5% | Federal Income Tax Form SK428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 1327.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1335.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1454.00 | 8.9% | Saskatchewan Budget 2011 News Release 11-201 |
| ba12.mpr: | 1486.05 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 1515.72 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 1546.58 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 1577.44 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 1608.30 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SODISTC Sask. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Saskatchewan non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|--------|---|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 3500.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 3605.00 | 3.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 3663.00 | 1.6% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 3784.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 3848.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 3933.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 4019.00 | 2.2% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 8190.00 | 103.8% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 8395.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 8445.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 8563.00 | 1.4% | Form TD1SK E (11) |
| ba12.mpr: | 8751.74 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 8926.49 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 9108.23 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 9289.98 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 9471.73 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SPAOASRR OAS portion of SPA taxback rate

DESCRIPTION

Reduction rate applied to the OAS portion of Spouses Allowance, Extended Spouses Allowance and Widowed Spouses Allowance.

CROSS REFERENCE

| Function | Description |
|----------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.75000 | -- | Redbook, 1996 Edition, p. X.7 |
| ba98.mpr: | 0.75000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba99.mpr: | 0.75000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba00.mpr: | 0.75000 | 0.0% | Redbook, 1998 Edition, p. X.7 |
| ba01.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba02.mpr: | 0.75000 | 0.0% | Old Age Security Act, Section 10 and Regulations |
| ba03.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba04.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba05.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba06.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba07.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba08.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba09.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba10.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba11.mpr: | 0.75000 | 0.0% | Old Age Security Act |
| ba12.mpr: | 0.75000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.75000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.75000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.75000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.75000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The level of previous year annual family income above which the OAS portion of the SPA starts to be paid at a reduced rate to a married or widowed SPA recipient.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------|
| ba97.mpr: | 48.00 | -- | Redbook, 1996 Edition, p. |
| | | X.7 | |
| ba98.mpr: | 48.00 | 0.0% | Redbook, 1998 Edition, p. |
| | | X.7 | |
| ba99.mpr: | 48.00 | 0.0% | Redbook, 1998 Edition, p. |
| | | X.7 | |
| ba00.mpr: | 48.00 | 0.0% | Redbook, 1998 Edition, p. |
| | | X.7 | |
| ba01.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba02.mpr: | 48.00 | 0.0% | Old Age Security Act, |
| | | | Section 10 and Regulations |
| ba03.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba04.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba05.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba06.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba07.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba08.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba09.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba10.mpr: | 48.00 | 0.0% | Old Age Security Act |
| ba11.mpr: | 48.00 | 0.0% | Old Age Security Act |

```

ba12.mpr:    48.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    48.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    48.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    48.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    48.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

SPAT SPA take-up rate by benefit level [benefit,rate]

DESCRIPTION

Probability by SPA benefit level group of applying for the Spouses Allowance for an eligible married person. The parameter GISTURFLAG must be set to 1 for these probabilities to be applied.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| gis | Compute GIS/SPA for elderly |

VALUES

| File/Year | Value | Source |
|-----------|-------|---------------------------|
| ba97.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.780 | (0.0001) |
| 4354 | 1.000 | (0.0001) |
| ba98.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.780 | (0.0001) |
| 4397 | 1.000 | (0.0001) |
| ba99.mpr: | 2 | [Rows] Special Tabulation |
| 0 | 0.780 | (0.0000) |
| 4474 | 1.000 | (0.0000) |

| | | | |
|-----------|-------|----------|---|
| ba00.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 4595 | 1.000 | (0.0000) | |
| ba01.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 4710 | 1.000 | (0.0000) | |
| ba02.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 4816 | 1.000 | (0.0000) | |
| ba03.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 4951 | 1.000 | (0.0000) | |
| ba04.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5043 | 1.000 | (0.0000) | |
| ba05.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5153 | 1.000 | (0.0000) | |
| ba06.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5254 | 1.000 | (0.0000) | |
| ba07.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5370 | 1.000 | (0.0000) | |
| ba08.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5495 | 1.000 | (0.0000) | |
| ba09.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5510 | 1.000 | (0.0000) | |
| ba10.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5611 | 1.000 | (0.0000) | |
| ba11.mpr: | 2 | [Rows] | Special Tabulation |
| 0 | 0.780 | (0.0000) | |
| 5791 | 1.000 | (0.0000) | |
| ba12.mpr: | 2 | [Rows] | Grown from ba11.mpr using CPI=1.022463 |
| 0 | 0.780 | (0.0000) | |
| 5921 | 1.000 | (0.0000) | |
| ba13.mpr: | 2 | [Rows] | Grown from ba12.mpr using CPI=1.019528 |
| 0 | 0.780 | (0.0000) | |
| 6037 | 1.000 | (0.0000) | |
| ba14.mpr: | 2 | [Rows] | Grown from ba13.mpr using CPI=1.019952 |
| 0 | 0.780 | (0.0000) | |

| | | | |
|-----------|-------|----------|---|
| 6157 | 1.000 | (0.0000) | |
| ba15.mpr: | 2 | [Rows] | Grown from ba14.mpr using CPI=1.020344 |
| 0 | 0.780 | (0.0000) | |
| 6282 | 1.000 | (0.0000) | |
| ba16.mpr: | 2 | [Rows] | Grown from ba15.mpr using CPI=1.019939 |
| 0 | 0.780 | (0.0000) | |
| 6407 | 1.000 | (0.0000) | |

SPAXO Benefit Cross-over GIS/SPA vs GIS one pensioner couple

DESCRIPTION

SPAXO represents the level of family income at which the dollar benefits for GIS to a single pensioner married to a non-pensioner spouse exactly equal the combined GIS/SPA dollar benefits payable to a GIS/SPA married couple. The figure is calculated as a fixed relationship to other input parameters as follows. This is a derived parameter calculated in mpc.cpp.

$$SPAXO = 2 * GISBE2 - GISBE1;$$

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| gis | Compute GIS/SPA for elderly |
| mpc | Calculate derived model parameters and do edits |

SPLTPNSFLAG Flag to split pension income

DESCRIPTION

When this flag is turned on, pension income splitting is turned on. This means that a person who has pension income (idipens) can give up to 50% of that amount to their spouse for taxation purposes. The resulting taxable pension income (imipnst) is then used for the pension income credit. The transferee must claim their pension income (idipens), if applicable, as well as the portion of their spouse's transferred pension income (impentr) in the calculation of total income. The pensioner must claim their own total pension income

(idipens) in the calculation of total income and then can include the portion of their pension income transferred to their spouse (impentrd) in their deductions from total income (imdedft).

Users have the option of which income concept to use to optimize the pension income splitting scheme. When SPLTPNSOPT is set to 1, consumable income (immicons) is the income concept used in the optimization test. When SPLTPNSOPT is set to 2, the income concept used in the optimization test is disposable income (immdisp).

The implementation of pension income splitting is done in ccept. First, the tax system is run without splitting income. Then, assuming that the head of the family is married and has pension income, 50% of the head's pension income is allocated to their spouse and the tax system is rerun. The tax system is then run multiple times, each time varying the proportion of pension income split by PENSPLTINCR in order to find the proportion which will maximize family income. So, for example, if PENSPLTINCR is set at 0.01, then the head would share 50% of pension income, then 49%, then 48%, ... up to 1%. But if PENSPLTINCR is set at 0.1, then only 5 breakpoints would be tried (50%, 40%, 30%, 20%, and 10%). This makes the model run faster, but the results will be less precise.

This process is then repeated for spouses who have pension income. This determines what the optimal share of pension income will be for this family. The share of pension income is saved in the variables impnsph (for the head) and impnsps (for the spouse).

Note the there is a separate optimization process for the splitting of pension income in Quebec which follows the same logic. See QSPLTPNSFLAG for more details.

CROSS REFERENCE

| Function | Description |
|----------|---|
| ccept | Multiple calls of tax/transfer calculator |
| mpc | Calculate derived model parameters and do edits |
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |

```

ba99.mpr:    0          --    Not in effect
ba00.mpr:    0          --    Not in effect
ba01.mpr:    0          --    Not in effect
ba02.mpr:    0          --    Not in effect
ba03.mpr:    0          --    Not in effect
ba04.mpr:    0          --    Not in effect
ba05.mpr:    0          --    Not in effect
ba06.mpr:    0          --    Not in effect
ba07.mpr:    1          --    Federal Income Tax 2007 -
                                   Line 116
ba08.mpr:    1          --    Federal Income Tax 2008 -
                                   Line 116
ba09.mpr:    1          --    Federal Income Tax 2009 -
                                   Line 116
ba10.mpr:    1          --    Federal Income Tax 2010 -
                                   Line 116
ba11.mpr:    1          --    Copied from ba10.mpr
ba12.mpr:    1          --    Copied from ba11.mpr
ba13.mpr:    1          --    Copied from ba12.mpr
ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

SPLTPNSOPT Option for income concept to optimize split pension income

DESCRIPTION

This parameter provides users with an option of which income concept to use to optimize the pension income splitting scheme. When set to 1, consumable income (immicons) is the income concept used in the optimization test. When set to 2, the income concept used in the optimization test is disposable income (immdisp). This parameter is only used when SPLTPNSFLAG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|---|
| ccept | Multiple calls of tax/transfer calculator |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | User |
| ba98.mpr: | 1 | -- | User |
| ba99.mpr: | 1 | -- | User |
| ba00.mpr: | 1 | -- | User |
| ba01.mpr: | 1 | -- | User |
| ba02.mpr: | 1 | -- | User |
| ba03.mpr: | 1 | -- | User |
| ba04.mpr: | 1 | -- | User |
| ba05.mpr: | 1 | -- | User |
| ba06.mpr: | 1 | -- | User |
| ba07.mpr: | 1 | -- | User |
| ba08.mpr: | 1 | -- | User |
| ba09.mpr: | 1 | -- | User |
| ba10.mpr: | 1 | -- | User |
| ba11.mpr: | 1 | -- | User |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

SPNTR Sask. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Saskatchewan. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.11500 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 0.11250 | -2.2% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 0.11000 | -2.2% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 0.11000 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 0.11000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.11000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.11000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.11000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.11000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.11000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This table contains the figures necessary to calculate the Saskatchewan Political Contribution Tax Credit. The first column represents the dollar amount of total Saskatchewan political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Saskatchewan Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

Note that the database variable (idprvpol) required for this program is zero for Saskatchewan until the 2001 database is implemented.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Source |
|-----------|-------|--------------------------------|
| ba97.mpr: | 3 | [Rows] Not in effect |
| | 0 | 0 |
| | 0 | (0) |
| | 0 | (0) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | | [Same] Not in effect |
| ba01.mpr: | 3 | [Rows] Federal Income Tax Form |
| | | SK428 - 2001 |
| | 0 | 0 |
| | 200 | (150) |
| | 550 | (325) |
| ba02.mpr: | | [Same] Federal Income Tax Form |
| | | SK428 - 2002 |

| | | | | |
|-----------|-----|-------|--------|--|
| ba03.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 3 | | [Rows] | Federal Income Tax Form SK428 - 2004 |
| | 0 | 0 | | 0.750 |
| | 400 | (300) | | 0.500 |
| | 750 | (475) | | 0.333 |
| ba05.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | | | [Same] | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

SPTCBEN Maximum Saskatchewan political tax credit allowed

DESCRIPTION

This parameter is the maximum Allowable Saskatchewan Political Tax Credit.

Note that the database variable (idprvpol) required for this program is zero for Saskatchewan until the 2001 database is implemented.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 500.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 650.00 | 30.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 650.00 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 650.00 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 650.00 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 650.00 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 650.00 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 650.00 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 650.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 650.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 650.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

| | | | |
|-----------|--------|------|--|
| ba14.mpr: | 650.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 650.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 650.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

SPTF Saskatchewan provincial tax fraction

DESCRIPTION

Saskatchewan Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.50000 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 0.49000 | -2.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 0.48000 | -2.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 0.48000 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|----|----------------------|
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SPTX Sask. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Saskatchewan tax curve used when calculating the tax on taxable income (STXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 1 | [Rows] Not in effect |
| | 0 | 0.00000 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |

| | | | |
|-----------|--------|--------------|---|
| ba00.mpr: | | [Same] | Not in effect |
| ba01.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2001 |
| | 0 | | 0.115000 |
| | 30000 | (3450.0000) | 0.135000 |
| | 60000 | (7500.0000) | 0.160000 |
| ba02.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2002 |
| | 0 | | 0.112500 |
| | 30000 | (3375.0000) | 0.132500 |
| | 60000 | (7350.0000) | 0.155000 |
| ba03.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2003 |
| | 0 | | 0.110000 |
| | 35000 | (3850.0000) | 0.130000 |
| | 100000 | (12300.0000) | 0.150000 |
| ba04.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2004 |
| | 0 | | 0.110000 |
| | 36155 | (3977.0500) | 0.130000 |
| | 103300 | (12705.9000) | 0.150000 |
| ba05.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2005 |
| | 0 | | 0.110000 |
| | 36770 | (4044.7000) | 0.130000 |
| | 105056 | (12921.8800) | 0.150000 |
| ba06.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2006 |
| | 0 | | 0.110000 |
| | 37579 | (4133.6900) | 0.130000 |
| | 107367 | (13206.1300) | 0.150000 |
| ba07.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2007 |
| | 0 | | 0.110000 |
| | 38405 | (4224.5500) | 0.130000 |
| | 109729 | (13496.6700) | 0.150000 |
| ba08.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2008 |
| | 0 | | 0.110000 |
| | 39135 | (4304.8500) | 0.130000 |
| | 111814 | (13753.1200) | 0.150000 |
| ba09.mpr: | 3 | [Rows] | Federal Income Tax Form SK428 - 2009 |
| | 0 | | 0.110000 |
| | 40113 | (4412.4300) | 0.130000 |
| | 114610 | (14097.0400) | 0.150000 |

| | | | |
|-----------|--------|--------------|-----------------------------|
| ba10.mpr: | 3 | [Rows] | Federal Income Tax Form |
| | | | SK428 - 2010 |
| | 0 | 0.0000 | 0.110000 |
| | 40354 | (4438.9400) | 0.130000 |
| | 115297 | (14181.5300) | 0.150000 |
| ba11.mpr: | 3 | [Rows] | Payroll Deductions Formulas |
| | | | 2011 - T4127 |
| | 0 | 0.0000 | 0.110000 |
| | 40919 | (4501.0900) | 0.130000 |
| | 116911 | (14380.0500) | 0.150000 |
| ba12.mpr: | 3 | [Rows] | Grown from ba11.mpr using |
| | | | CPISA=1.022041 |
| | 0 | 0.0000 | 0.110000 |
| | 41821 | (4600.3100) | 0.130000 |
| | 119488 | (14697.0200) | 0.150000 |
| ba13.mpr: | 3 | [Rows] | Grown from ba12.mpr using |
| | | | CPISA=1.019968 |
| | 0 | 0.0000 | 0.110000 |
| | 42656 | (4692.1600) | 0.130000 |
| | 121874 | (14990.5000) | 0.150000 |
| ba14.mpr: | 3 | [Rows] | Grown from ba13.mpr using |
| | | | CPISA=1.020360 |
| | 0 | 0.0000 | 0.110000 |
| | 43524 | (4787.6400) | 0.130000 |
| | 124355 | (15295.6700) | 0.150000 |
| ba15.mpr: | 3 | [Rows] | Grown from ba14.mpr using |
| | | | CPISA=1.019954 |
| | 0 | 0.0000 | 0.110000 |
| | 44392 | (4883.1200) | 0.130000 |
| | 126836 | (15600.8400) | 0.150000 |
| ba16.mpr: | 3 | [Rows] | Grown from ba15.mpr using |
| | | | CPISA=1.019564 |
| | 0 | 0.0000 | 0.110000 |
| | 45260 | (4978.6000) | 0.130000 |
| | 129317 | (15906.0100) | 0.150000 |

SSCI Saskatchewan surtax cut-in

DESCRIPTION

This is the level of Basic Saskatchewan Income Tax above which the surtax (at rate SSF) is applied.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 4000.00 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 4000.00 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 4000.00 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 4000.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This is the surtax rate applied to Basic Saskatchewan Income Tax in excess of the amount SSCI.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |

```

ba12.mpr:    0.00000    --    Copied from ba11.mpr
ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

SSSTC Sask. senior supplement tax credit

DESCRIPTION

Beginning in 2001, this parameter represents the value of the Saskatchewan Senior Supplement to the age credit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 500.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 750.00 | 50.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1000.00 | 33.3% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1033.00 | 3.3% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1051.00 | 1.7% | Federal Income Tax Form SK428 - 2005 |

| | | | |
|-----------|---------|------|---|
| ba06.mpr: | 1074.00 | 2.2% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1097.00 | 2.1% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1118.00 | 1.9% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1146.00 | 2.5% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1153.00 | 0.6% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1169.00 | 1.4% | Form TD1SK E (11) |
| ba12.mpr: | 1194.77 | 2.2% | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 1218.63 | 2.0% | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 1243.44 | 2.0% | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 1268.25 | 2.0% | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 1293.06 | 2.0% | Grown from ba15.mpr using CPISA=1.019564 |

SSTC1KIDTD Sask. sales tax credit child amount turndown if only 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCSP, and SSTCKID.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 14100.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 14100.00 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 14100.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 14100.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 14100.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 17821.00 | 26.4% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 18103.00 | 1.6% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 18511.00 | 2.3% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba07.mpr: | 18938.00 | 2.3% | RC4210 (E) REV.07 - GST/HST Credit (calculated) |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |

```

ba13.mpr:    0.00          --      Grown from ba12.mpr using
              CPISA=1.019968
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              CPISA=1.020360
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              CPISA=1.019954
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              CPISA=1.019564

```

SSTC1KIDTDP Sask. sales tax credit child amount turndown if only 1 child for 1st half of year

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRRP for families with one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 14100.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 14100.00 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba02.mpr: | 14100.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 14100.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 14100.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 17821.00 | 26.4% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 18103.00 | 1.6% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 18511.00 | 2.3% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba08.mpr: | 18938.00 | 2.3% | RC4210 (E) REV.07 - GST/HST Credit (calculated) |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISALAG=1.032013 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISALAG=1.019954 |

SSTC2KIDTD Sask. sales tax credit child amount turndown if more than 1 child

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRR for families with more than one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCSP, and SSTCKID.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 8600.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |

| | | | |
|-----------|----------|-------|---|
| ba00.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba01.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 12821.00 | 49.1% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 13036.00 | 1.7% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 13311.00 | 2.1% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba07.mpr: | 13605.00 | 2.2% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISA=1.019564 |

SSTC2KIDTDP Sask. sales tax credit child amount turndown if more than 1 child for
1st half of year

DESCRIPTION

This represents the income level at which the child component of the Saskatchewan Sales Tax Credit is to be reduced at the rate of SSTCRRP for families with more than one qualifying child.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 8600.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba02.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 8600.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 12821.00 | 49.1% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 13036.00 | 1.7% | Federal Income Tax SASK - 2005 |

| | | | |
|-----------|----------|------|--|
| ba07.mpr: | 13311.00 | 2.1% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba08.mpr: | 13605.00 | 2.2% | RC4210 (E) REV.07 - GST/HST Credit |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISALAG=1.032013 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISALAG=1.019954 |

SSTCBAS Sask. sales tax credit base amount

DESCRIPTION

This parameter represents the maximum amount for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to this maximum. It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCKID, SSTCSP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 77.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba01.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 100.00 | 29.9% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 102.00 | 2.0% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 104.00 | 2.0% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba07.mpr: | 106.00 | 1.9% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |


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ba13.mpr:    0.00          --      Grown from ba12.mpr using
              CPISA=1.019968
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              CPISA=1.020360
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              CPISA=1.019954
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              CPISA=1.019564

```

SSTCBASP Sask. sales tax credit base amount for 1st half of year

DESCRIPTION

This parameter represents the maximum amount for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIRP of individual net income up to this maximum. It will be reduced at a rate of SSTCRRP as family net income increases above SSTCBASTDP.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCKIDP, SSTCSPP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 77.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba02.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 100.00 | 29.9% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 102.00 | 2.0% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 104.00 | 2.0% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba08.mpr: | 106.00 | 1.9% | RC4210 (E) REV.07 - GST/HST Credit |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISALAG=1.032013 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISALAG=1.019954 |

DESCRIPTION

This parameter represents the income phase in rate for the Saskatchewan Sales Tax Credit base amount for the adult component. The adult component will rise at this rate of individual net income up to a maximum (SSTCBAS). The Saskatchewan Sales Tax Credit is activated when SSTCFLAG is set to 1.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCSP, SSTCKID.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.01000 | -- | Sask Budget 2000 (Backgrounder E&H tax) |

| | | | |
|-----------|---------|-------|--|
| ba00.mpr: | 0.01000 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 0.01500 | 50.0% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 0.01500 | 0.0% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(5) |
| ba07.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(5) |
| ba08.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SSTCBASPIRP Sask. sales tax credit base amount phase in rate for 1st half of year

DESCRIPTION

This parameter represents the income phase in rate for the Saskatchewan Sales Tax Credit base amount for the adult component. The adult component will rise at this rate of individual net income up to a maximum (SSTCBASP). The Saskatchewan Sales Tax Credit is activated when SSTCFLAG is set to 1.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to

half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCSPP, SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.01000 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 0.01000 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 0.01500 | 50.0% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 0.01500 | 0.0% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(6) |
| ba08.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(5) |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |

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ba12.mpr:    0.00000    --    Copied from ba11.mpr
ba13.mpr:    0.00000    --    Copied from ba12.mpr
ba14.mpr:    0.00000    --    Copied from ba13.mpr
ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

SSTCBASTD Sask. sales tax credit base amount turndown

DESCRIPTION

This parameter represents the income turndown level for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The Saskatchewan Sales Tax Credit adult component base amount (SSTCBAS) will be reduced by SSTCRR as family net income increases above this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCKID, SSTCSP

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 27300.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |

| | | | |
|-----------|----------|------|--|
| ba00.mpr: | 27300.00 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 27300.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 27300.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 27300.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 29488.00 | 8.0% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 29969.00 | 1.6% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 30646.00 | 2.3% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba07.mpr: | 31337.00 | 2.3% | RC4210 (E) REV.07 - GST/HST Credit (calculated) |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISA=1.019564 |

SSTCBASTDP Sask. sales tax credit base amount turndown for 1st half of year

DESCRIPTION

This parameter represents the income turndown level for the adult component of the Saskatchewan Sales Tax Credit (imsstc). The Saskatchewan Sales Tax Credit adult component base amount (SSTCBASP) will be reduced by SSTCRRP as family net income increases above this amount.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCKIDP, SSTCSPP

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 27300.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 27300.00 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba02.mpr: | 27300.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 27300.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 27300.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 29488.00 | 8.0% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 29969.00 | 1.6% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 30646.00 | 2.3% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba08.mpr: | 31337.00 | 2.3% | RC4210 (E) REV.07 - GST/HST Credit (calculated) |

| | | | |
|-----------|------|----|--|
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISALAG=1.032013 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISALAG=1.019954 |

SSTCFLAG Sask. sales tax credit activation flag

DESCRIPTION

The Saskatchewan Sales Tax Credit is activated when this parameter is set to 1.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit (imsstc) will consist of an adult component and a child component. This credit will be fully refundable and is assigned to the spouse with the higher income.

The adult component of the Saskatchewan Sales Tax Credit will rise at a rate of SSTCBASPIR of individual net income up to a maximum (SSTCBAS). It will be reduced at a rate of SSTCRR as family net income increases above SSTCBASTD. An individual will also be eligible for SSTCSP in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

The child component of the Saskatchewan Sales Tax Credit will provide an additional SSTCKID per child. For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 1 | -- | Federal Income Tax SASK - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 1 | -- | RC4210(E) Rev. 06 - GST/HST Credit |
| ba07.mpr: | 1 | -- | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 1 | -- | RC4210 (E) REV.08 - GST/HST Credit |
| ba09.mpr: | 0 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |

SSTCKID Sask. sales tax credit child amount

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Sales Tax Credit (imsstc). For two-parent families, the maximum child component will be SSTCKID + SSTCKID. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKID. The child component of the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRR as family net income rises over SSTC2KIDTD.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 55.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba01.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 75.00 | 36.4% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 76.00 | 1.3% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 78.00 | 2.6% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba07.mpr: | 80.00 | 2.6% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISA=1.019564 |

DESCRIPTION

This is the maximum amount of the child component of the Saskatchewan Sales Tax Credit (imsstc). For two-parent families, the maximum child component will be SSTCKIDP + SSTCKIDP. For single parent families, the first child will be eligible for the adult benefit of SSTCSP and the maximum child component will be SSTCKIDP. The child component of the Credit will be reduced at a rate of SSTCRRP as family net income rises over SSTC1KIDTDP for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at a rate of SSTCRRP as family net income rises over SSTC2KIDTDP.

The Saskatchewan Sales Tax Credit was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|------------|-------|--------|---------------|
| ba97.mpr : | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|-------|--|
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 55.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba02.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 55.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 75.00 | 36.4% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 76.00 | 1.3% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 78.00 | 2.6% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba08.mpr: | 80.00 | 2.6% | RC4210 (E) REV.07 - GST/HST Credit |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISALAG=1.032013 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISALAG=1.019954 |

SSTCPI Sask. sales tax credit phase in

DESCRIPTION

This parameter provides the phase in rate for the Saskatchewan Sales Tax Credit (imsstc) was introduced in the 2000 Saskatchewan Budget. This credit is effective as of April 1, 2000, and is designed to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

This credit is combined with the federal GST credit, therefore it is modeled such that the amounts announced for July of each year are granted for the entire year.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCSP, and SSTCKID.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.25000 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 1.00000 | 300.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 1.00000 | 0.0% | RC4210(E) Rev. 06 - GST/HST Credit |

| | | | |
|-----------|---------|------|--|
| ba07.mpr: | 1.00000 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SSTCPI1P Sask. sales tax credit phase in for 1st half of year

DESCRIPTION

This parameter provides the phase in rate for the Saskatchewan Sales Tax Credit (imsstc) was introduced in the 2000 Saskatchewan Budget. This credit is effective as of April 1, 2000, and is designed to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

This credit is combined with the federal GST credit, therefore it is modeled such that the amounts announced for July of each year are granted for the entire year.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.50000 | -- | Sask Budget 2000 |
| | | | (Backgrounder E&H tax) |
| ba01.mpr: | 1.00000 | 100.0% | Federal Income Tax SASK - 2000 |
| ba02.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 1.00000 | 0.0% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba08.mpr: | 1.00000 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter provides the phase in rate for the Saskatchewan Sales Tax Credit (imsstc) was introduced in the 2000 Saskatchewan Budget. This credit is effective as of April 1, 2000, and is designed to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

This credit is combined with the federal GST credit, therefore it is modeled such that the amounts announced for July of each year are granted for the entire year.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCSPP, and SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 1.00000 | -- | Sask Budget 2000 (Backgrounder E&H tax) |

| | | | |
|-----------|---------|------|---------------------------------------|
| ba01.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 1.00000 | 0.0% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 1.00000 | 0.0% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba08.mpr: | 1.00000 | 0.0% | RC4210 (E) REV.07 - GST/HST Credit |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SSTCRR Sask. sales tax credit reduction rate

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Sales Tax Credit (imsstc) amount is to be reduced. The basic adult component (SSTCBAS) will be reduced at this rate when family net income exceeds SSTCBASTD. The spousal equivalent credit (SSTCSP) will be reduced at this rate when family net income rises over SSTCSPTD.

The child component of the Credit will be reduced at this rate as family net income rises over SSTC1KIDTD for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at this rate as family net income rises over SSTC2KIDTD.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit

programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCKID.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.01000 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 0.01000 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 0.01500 | 50.0% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 0.01500 | 0.0% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(6) |
| ba07.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(6) |
| ba08.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |

| | | | |
|-----------|---------|----|--|
| ba10.mpr: | 0.00000 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SSTCRRP Sask. sales tax credit reduction rate for 1st half of year

DESCRIPTION

This parameter represents the rate at which the Saskatchewan Sales Tax Credit (imsstc) amount is to be reduced. The basic adult component (SSTCBASP) will be reduced at this rate when family net income exceeds SSTCBASTDP. The spousal equivalent credit (SSTCSPP) will be reduced at this rate when family net income rises over SSTCSPTDP.

The child component of the Credit will be reduced at this rate as family net income rises over SSTC1KIDTDP for families with one qualifying child. For families with more than one qualifying child, the Credit will be reduced at this rate as family net income rises over SSTC2KIDTDP.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.01000 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 0.01000 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba02.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 0.01000 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 0.01500 | 50.0% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 0.01500 | 0.0% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(6) |
| ba08.mpr: | 0.01500 | 0.0% | Sask. Income Tax Act, 2000, 39(6) |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

SSTCSP Sask. sales tax credit spousal amount

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Sales Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRR as family net income rises over SSTCSPTD.

In the case of a single parent family, the first child will be eligible for this amount.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCKID.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 77.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba01.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 100.00 | 29.9% | Federal Income Tax SASK - 2004 |

| | | | |
|-----------|--------|------|--|
| ba05.mpr: | 102.00 | 2.0% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 104.00 | 2.0% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba07.mpr: | 106.00 | 1.9% | RC4210 (E) REV.07 - GST/HST Credit |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISA=1.019564 |

SSTCSPP Sask. sales tax credit spousal amount for 1st half of year

DESCRIPTION

This is the maximum value of the spousal equivalent amount of the Saskatchewan Sales Tax Credit. An individual will be eligible for this amount in additional benefits for a dependent spouse or equivalent. This amount will be reduced at a rate of SSTCRRP as family net income rises over SSTCSPTDP.

In the case of a single parent family, the first child will be eligible for this amount.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the

current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 77.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2000 |
| ba02.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 77.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 100.00 | 29.9% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 102.00 | 2.0% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 104.00 | 2.0% | RC4210(E) Rev. 06 - GST/HST Credit |
| ba08.mpr: | 106.00 | 1.9% | RC4210 (E) REV.07 - GST/HST Credit |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
CPISALAG=1.032013
ba13.mpr:    0.00          --      Grown from ba12.mpr using
CPISALAG=1.022041
ba14.mpr:    0.00          --      Grown from ba13.mpr using
CPISALAG=1.019968
ba15.mpr:    0.00          --      Grown from ba14.mpr using
CPISALAG=1.020360
ba16.mpr:    0.00          --      Grown from ba15.mpr using
CPISALAG=1.019954

```

SSTCSPTD Sask. sales tax credit spousal amount turndown

DESCRIPTION

This parameter represents the income level at which the spouse equivalent component (SSTCSP) of the Saskatchewan Sales Tax Credit is reduced at the rate of SSTCRR.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

See also SSTCBAS, SSTCKID.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 19600.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba00.mpr: | 19600.00 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 19600.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba02.mpr: | 19600.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba03.mpr: | 19600.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba04.mpr: | 22822.00 | 16.4% | Federal Income Tax SASK - 2004 |
| ba05.mpr: | 23169.00 | 1.5% | Federal Income Tax SASK - 2005 |
| ba06.mpr: | 23713.00 | 2.3% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba07.mpr: | 24270.00 | 2.3% | RC4210 (E) REV.07 - GST/HST Credit (calculated) |
| ba08.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba09.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba10.mpr: | 0.00 | -- | No longer in effect. See SLITCFLAG. |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISA=1.032013 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISA=1.022041 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISA=1.019968 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISA=1.020360 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISA=1.019954 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISA=1.019564 |

SSTCSPTDP Sask. sales tax credit spousal amount turndown for 1st half of year

DESCRIPTION

This parameter represents the income level at which the spouse equivalent component (SSTCSPP) of the Saskatchewan Sales Tax Credit is reduced at the rate of SSTCRRP.

The Saskatchewan Sales Tax Credit (imsstc) was introduced in 2000 to offset the effect of sales taxes on lower income earners. The Saskatchewan Sales Tax Credit will consist of an adult component and a child component. This credit will be fully refundable. The program is activated when SSTCFLAG is set to 1.

When GSTCYFLG is activated, the July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

See also SSTCBASP, SSTCKIDP.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 19600.00 | -- | Sask Budget 2000 (Backgrounder E&H tax) |
| ba01.mpr: | 19600.00 | 0.0% | Sask Budget 2000 (Backgrounder E&H tax) |

| | | | |
|-----------|----------|-------|--|
| ba02.mpr: | 19600.00 | 0.0% | Federal Income Tax SASK - 2001 |
| ba03.mpr: | 19600.00 | 0.0% | Federal Income Tax SASK - 2002 |
| ba04.mpr: | 19600.00 | 0.0% | Federal Income Tax SASK - 2003 |
| ba05.mpr: | 22822.00 | 16.4% | Federal Income Tax SASK - 2004 |
| ba06.mpr: | 23169.00 | 1.5% | Federal Income Tax SASK - 2005 |
| ba07.mpr: | 23713.00 | 2.3% | RC4210(E) Rev. 06 - GST/HST Credit (calculated) |
| ba08.mpr: | 24270.00 | 2.3% | RC4210 (E) REV.07 - GST/HST Credit (calculated) |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using CPISALAG=1.013664 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using CPISALAG=1.032013 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using CPISALAG=1.022041 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using CPISALAG=1.019968 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using CPISALAG=1.020360 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using CPISALAG=1.019954 |

SSTR Saskatchewan spousal & married equivalent tax reduction

DESCRIPTION

The Saskatchewan tax reduction is increased by the amount SSTR if a federal married exemption or tax remit is claimed.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|---|
| ba97.mpr: | 300.00 | -- Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 300.00 | 0.0% Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 300.00 | 0.0% Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 300.00 | 0.0% Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using NONE=1.0000 |

STRBA Saskatchewan tax reduction base amount

DESCRIPTION

The entitled amount of the Saskatchewan tax reduction is reduced by STRRR percent of net income in excess of STRBA.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 10000.00 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 10000.00 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 10000.00 | 0.0% | Federal Income Tax T1C (SASK) - 1999 |
| ba00.mpr: | 10000.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
NONE=1.0000

STRBR Saskatchewan basic provincial tax reduction

DESCRIPTION

A reduction in Basic Saskatchewan Provincial Income Tax of this amount is allowed for all Saskatchewan filers. This tax reduction is augmented for senior citizens and filers with children. It is reduced by a proportion of Saskatchewan Tax Payable (STRRR) exceeding the total tax reductions.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 200.00 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 200.00 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 200.00 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |


```

ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

STRCL Saskatchewan child tax reduction limit

DESCRIPTION

The maximum total tax reduction (number of children times STRPC) allowed in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------------------------------|
| ba97.mpr: | 1000.00 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 1000.00 | 0.0% | Federal Income Tax T1C (SASK) 1998 |

| | | | |
|-----------|---------|------|--|
| ba99.mpr: | 1000.00 | 0.0% | Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

STRPC Saskatchewan tax reduction per child

DESCRIPTION

A tax reduction of this amount is applied for all children under the age of 18 years in the calculation of the Saskatchewan Provincial Tax Reduction.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth Source |
|-----------|--------|---|
| ba97.mpr: | 250.00 | -- Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 250.00 | 0.0% Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 250.00 | 0.0% Federal Income Tax T1C (SASK) 1999 |
| ba00.mpr: | 250.00 | 0.0% Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- Not in effect |
| ba03.mpr: | 0.00 | -- Not in effect |
| ba04.mpr: | 0.00 | -- Not in effect |
| ba05.mpr: | 0.00 | -- Not in effect |
| ba06.mpr: | 0.00 | -- Not in effect |
| ba07.mpr: | 0.00 | -- Not in effect |
| ba08.mpr: | 0.00 | -- Not in effect |
| ba09.mpr: | 0.00 | -- Not in effect |
| ba10.mpr: | 0.00 | -- Not in effect |
| ba11.mpr: | 0.00 | -- Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 0.00 | -- Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 0.00 | -- Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter represents the rate at which total Saskatchewan Provincial Income Tax reduction is reduced. This is applied to basic Saskatchewan income tax exceeding the total tax reductions (STRBR, SSCI, and the total tax reduction on behalf of children).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 0.05000 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 0.05000 | 0.0% | Federal Income Tax T1C (SASK) - 1999 |
| ba00.mpr: | 0.05000 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00000 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

STRSC Saskatchewan tax reduction for senior citizens

DESCRIPTION

All Saskatchewan filers age 65 and over receive a reduction in provincial income taxes of this amount.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 200.00 | -- | Federal Income Tax T1C (SASK) 1997 |
| ba98.mpr: | 200.00 | 0.0% | Federal Income Tax T1C (SASK) 1998 |
| ba99.mpr: | 200.00 | 0.0% | Federal Income Tax T1C (SASK) - 1999 |
| ba00.mpr: | 200.00 | 0.0% | Federal Income Tax Form SK428 - 2000 |
| ba01.mpr: | 0.00 | -- | Not in effect (Sask. 2000 budget - dropped) |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |

```

ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

STUITFLG Sask. Tuition Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1SK E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

STXFLG Sask. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Saskatchewan taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 0 | -- Not in effect |
| ba98.mpr: | 0 | -- Not in effect |
| ba99.mpr: | 0 | -- Not in effect |
| ba00.mpr: | 0 | -- Not in effect |
| ba01.mpr: | 1 | -- Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1 | -- Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1 | -- Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1 | -- Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1 | -- Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1 | -- Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1 | -- Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1 | -- Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1 | -- Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1 | -- Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1 | -- Form TD1SK E (11) |
| ba12.mpr: | 1 | -- Copied from ba11.mpr |
| ba13.mpr: | 1 | -- Copied from ba12.mpr |
| ba14.mpr: | 1 | -- Copied from ba13.mpr |
| ba15.mpr: | 1 | -- Copied from ba14.mpr |
| ba16.mpr: | 1 | -- Copied from ba15.mpr |

SYPNDL Sask. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Saskatchewan non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (STXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txsask | Compute provincial taxes for Saskatchewan |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 1000.00 | -- | Federal Income Tax Form SK428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2003 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2006 |
| ba07.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2007 |
| ba08.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2008 |
| ba09.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2009 |
| ba10.mpr: | 1000.00 | 0.0% | Federal Income Tax Form SK428 - 2010 |
| ba11.mpr: | 1000.00 | 0.0% | Form TD1SK E (11) |
| ba12.mpr: | 1000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 1000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```
ba14.mpr:    1000.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    1000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    1000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000
```

T0AFLAG Canada totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0A, which contains counts of units having non-zero values for various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0AFLAG is 0.

T0FLAG Canada totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 0, which contains counts and sums of various variables. The level of analysis is specified by the TABUNIT parameter.

The default value of T0FLAG is 1.

T1AFLAG Provincial totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1A, which contains counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1AFLAG is 0.

T1FLAG Provincial totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 1, which contains counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter.

The default value of T1FLAG is 1.

T2AFLAG Income group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2A, which contains counts of units having non-zero values for various variables by income classes as determined by the breakpoints specified in the INCGP parameter. The level of analysis is specified by the TABUNIT parameter.

The default value for T2AFLAG is 0.

T2FLAG Income group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 2, which contains counts and sums of various variables by income classes as determined by the breakpoints specified in the parameter INCGP. The level of analysis is specified by the TABUNIT parameter.

The default value of T2FLAG is 0.

T3AFLAG Family type totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3A, which contains counts of units having non-zero values by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3AFLAG is 0.

T3FLAG Family type totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 3, which contains counts and sums of various variables by family type. The level of analysis is specified by the TABUNIT parameter.

The default value for T3FLAG is 0.

T4AFLAG LICO ratio group totals table flag (Units)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4A, which contains base counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter. Users should set the BASMETH parameter to produce base results.

The default value for T4AFLAG is 0.

T4FLAG LICO ratio group totals table flag (Dollars)

DESCRIPTION

This control parameter, when set to 1, activates hard-wired Table 4, which contains base counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter. Users should set the BASMETH parameter to produce base results.

The default value for T4FLAG is 0.

TABDELTA Built-in tables winner/loser threshold

DESCRIPTION

This is the dollar amount used to determine winners and losers for purposes of producing certain rows of the hard-wired tables. The difference in consumable income between base and variant is compared to TABDELTA at the TABUNIT level of analysis to determine a winner or loser.

The default value of TABDELTA is 10.00.

TABUNIT Built-in tables family level

DESCRIPTION

Reporting variables are summed over the family unit specified by TABUNIT in order to produce the hard-wired tables. Valid values and their meanings are given below.

0. Individual
1. Nuclear Family
2. Census Family
3. Economic Family
4. Household

The default value of TABUNIT is 2.

TARGETYEAR Year of analysis

DESCRIPTION

This parameter controls the phasing in of certain social support programs. Valid values include all 4 digit integers listed below (e.g. 1994 is a valid value).

CROSS REFERENCE

| Function | Description |
|----------|---------------------------------------|
| famod | Compute family allowance |
| oas | Compute OAS for elderly |
| txman | Compute provincial taxes for Manitoba |
| txont | Compute provincial taxes for Ontario |
| txqcalc | Calculate income tax (Quebec) |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-------------------|
| ba97.mpr: | 1997 | -- | Given as YEAR=... |
| ba98.mpr: | 1998 | -- | Given as YEAR=... |
| ba99.mpr: | 1999 | -- | Given as YEAR=... |
| ba00.mpr: | 2000 | -- | Given as YEAR=... |
| ba01.mpr: | 2001 | -- | Given as YEAR=... |
| ba02.mpr: | 2002 | -- | Given as YEAR=... |
| ba03.mpr: | 2003 | -- | Given as YEAR=... |
| ba04.mpr: | 2004 | -- | Given as YEAR=... |
| ba05.mpr: | 2005 | -- | Given as YEAR=... |
| ba06.mpr: | 2006 | -- | Given as YEAR=... |
| ba07.mpr: | 2007 | -- | Given as YEAR=... |
| ba08.mpr: | 2008 | -- | Given as YEAR=... |
| ba09.mpr: | 2009 | -- | Given as YEAR=... |
| ba10.mpr: | 2010 | -- | Given as YEAR=... |
| ba11.mpr: | 2011 | -- | Given as YEAR=... |
| ba12.mpr: | 2012 | -- | Given as YEAR=... |
| ba13.mpr: | 2013 | -- | Given as YEAR=... |

| | | | |
|-----------|------|----|-------------------|
| ba14.mpr: | 2014 | -- | Given as YEAR=... |
| ba15.mpr: | 2015 | -- | Given as YEAR=... |
| ba16.mpr: | 2016 | -- | Given as YEAR=... |

TEXTPMFT Textbook amount per month of full-time studies

DESCRIPTION

Dollar amount for text books multiplied by the number of eligible full-time months of study to determine the textbook tax credit (imtxtxc).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 65.00 | -- | Federal Income Tax 2006 - Schedule 11 & Line 323 |
| ba07.mpr: | 65.00 | 0.0% | Federal Income Tax 2007 - Schedule 11 & Line 323 |
| ba08.mpr: | 65.00 | 0.0% | Federal Income Tax 2008 - Schedule 11 & Line 323 |
| ba09.mpr: | 65.00 | 0.0% | Federal Income Tax 2009 - Schedule 11 & Line 323 |

| | | | |
|-----------|-------|------|---|
| ba10.mpr: | 65.00 | 0.0% | Federal Income Tax 2010 - Schedule 11 & Line 323 |
| ba11.mpr: | 65.00 | 0.0% | Form TD1 E (11) |
| ba12.mpr: | 65.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 65.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 65.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 65.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 65.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

TEXTPMPT Textbook amount per month of part-time studies

DESCRIPTION

Dollar amount for text books multiplied by the number of eligible part-time months of study to determine the textbook tax credit (imtxtxc).

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|------|---|
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 20.00 | -- | Federal Income Tax 2006 - Schedule 11 & Line 323 |
| ba07.mpr: | 20.00 | 0.0% | Federal Income Tax 2007 - Schedule 11 & Line 323 |
| ba08.mpr: | 20.00 | 0.0% | Federal Income Tax 2008 - Schedule 11 & Line 323 |
| ba09.mpr: | 20.00 | 0.0% | Federal Income Tax 2009 - Schedule 11 & Line 323 |
| ba10.mpr: | 20.00 | 0.0% | Federal Income Tax 2010 - Schedule 11 & Line 323 |
| ba11.mpr: | 20.00 | 0.0% | Form TD1 E (11) |
| ba12.mpr: | 20.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 20.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 20.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 20.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 20.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

TPFLAG Turning point facility activation flag

DESCRIPTION

TPFLAG is used to activate the turning point facility.

TPLL Lower limit for modified variables

DESCRIPTION

TPLL specifies the lower limit of the independent variable for use in the turning point facility.

TPMETH Method for modifying variables [1=additive, 2=multiplicative]

DESCRIPTION

TPMETH indicates which of two methods the turning point facility will use to modify the independent variables in TPVARS for the persons identified by TPSPEC, in order to compute the household tax function. Method 1 changes the variables in TPVARS between the limits given by TPLL and TPUL. Method 2 scales the variables relative to their original database values between the limits given by TPLL and TPUL.

TPSPEC Expression identifying individuals to change [string]

DESCRIPTION

TPSPEC, used in the turning point facility, is a logical expression in SPSM variables that identifies which persons in the household are to have incomes modified as independent variables in computing the tax function.

TPUL Upper limit for modified variables

DESCRIPTION

TPUL specifies the upper limit of the independent variable for use in the turning point facility.

TPVARS Variables to modify [string]

DESCRIPTION

TPVARS, used in the turning point facility, indicates which variable or variables are to be modified as independent variables to compute the household tax function.

DESCRIPTION

When this parameter is set to 1, the database value of public transit expenses (idtransit) can be claimed as a non-refundable tax credit. The amount of the transit costs for head/spouse and any children aged 18 or younger is initially assigned to the head, and may be reassigned to the spouse if their net income is greater. The value of the tax credit is saved in imtransit.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Federal Income Tax 2006 - Line 364 |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Line 364 |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Line 364 |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Line 364 |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Line 364 |

```

ba11.mpr:    1          --    Copied from ba10.mpr
ba12.mpr:    1          --    Copied from ba11.mpr
ba13.mpr:    1          --    Copied from ba12.mpr
ba14.mpr:    1          --    Copied from ba13.mpr
ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

UCCBAMT Universal child care benefit amount for each child < 6

DESCRIPTION

This parameter contains the annual amount for the Federal Universal Child Care Benefit (UCCB) program for each child under age 6. The program was implemented in July 2006. It is activated by UCCBFLAG.

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 600.00 | -- | Federal Budget 2006, Budget Plan, page 219 |
| ba07.mpr: | 1200.00 | 100.0% | Federal Budget 2006, Budget Plan, page 219 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 1200.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1200.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1200.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1200.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1200.00 | 0.0% | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 1200.00 | 0.0% | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 1200.00 | 0.0% | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 1200.00 | 0.0% | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 1200.00 | 0.0% | Grown from ba15.mpr using DEFAULT=1.0000 |

UCCBFLAG Universal child care benefit activation flag

DESCRIPTION

This flag turns on and off the Federal Universal Child Care Benefit (UCCB) program, which is a monthly payment designed to help all families with the cost of child care for children under age 6. The program was implemented in July 2006.

This amount will be taxable for the lower-income spouse. This amount will not be taken into account for the purposes of calculating income-tested benefits delivered through the income tax system. Nor will they reduce Old Age Security or Employment Insurance Benefits, and will not reduce the amount of expenses claimable under the child care expense deduction.

When UCCBSPFLG is activated, single parents may transfer the amount of UCCB received (imiuccbr) to a dependent, who then can claim the UCCB amount on their income. In the case of 2 parent families, the amount of UCCB claimed (imiuccbc) will be equal to the amount received (imiuccbr).

CROSS REFERENCE

| Function | Description |
|----------|--------------------------|
| famod | Compute family allowance |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 1 | -- | Federal Budget 2006, Budget Plan, page 219 |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UCCBSPFLG Universal child care benefit single parent transfer to dependent activation flag

DESCRIPTION

When this flag is activated, single parents may transfer the amount of UCCB received (imiuccbr) to a dependent, who then can claim the UCCB amount on their income. The

value of the amount claimed (imiuccbc) will be set to 0 for the parent, while the dependent's amount claimed will be equal to the amount received.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txhstr | Compute family-related deductions or credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Federal Budget 2010, Budget Plan, page 128 |
| ba11.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UIBAF

EI benefit recovery base amount factor

DESCRIPTION

The EI benefit recovery base amount (UIBRA) is calculated as the annual maximum insurable earnings (UIERNMAX * 52) times UIBAF.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 1.00000 | -- | EI Act 145.1 |
| ba98.mpr: | 1.00000 | 0.0% | EI Act 145.1 |
| ba99.mpr: | 1.00000 | 0.0% | EI Act 145.1 |
| ba00.mpr: | 1.00000 | 0.0% | Federal Income Tax 2000 - Line 235 |
| ba01.mpr: | 1.00000 | 0.0% | Federal Income Tax 2001 - Line 235 |
| ba02.mpr: | 1.00000 | 0.0% | Federal Income Tax 2002 - Line 235 |
| ba03.mpr: | 1.00000 | 0.0% | Federal Income Tax 2003 - Line 235 |
| ba04.mpr: | 1.00000 | 0.0% | Federal Income Tax 2004 - Line 235 |
| ba05.mpr: | 1.00000 | 0.0% | Federal Income Tax 2005 - Line 235 |
| ba06.mpr: | 1.00000 | 0.0% | Federal Income Tax 2006 - Line 235 |
| ba07.mpr: | 1.00000 | 0.0% | Federal Income Tax 2007 - Line 235 |
| ba08.mpr: | 1.00000 | 0.0% | Federal Income Tax 2008 - Line 235 |

| | | | |
|-----------|---------|------|---------------------------------------|
| ba09.mpr: | 1.00000 | 0.0% | Federal Income Tax 2009 - Line 235 |
| ba10.mpr: | 1.00000 | 0.0% | Federal Income Tax 2010 - Line 235 |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

UIBAFNR EI benefit recovery base amount factor for non-repeaters

DESCRIPTION

This parameter is used to calculate UIBRANR. $UIBRANR = UIBRA * UIBAFNR$.

See UIBRANR and UIEIREPOPT for more information.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 1.25000 | -- | EI Act 145.1 |
| ba98.mpr: | 1.25000 | 0.0% | EI Act 145.1 |
| ba99.mpr: | 1.25000 | 0.0% | EI Act 145.1 |
| ba00.mpr: | 1.25000 | 0.0% | Federal Income Tax 2000 - Line 235 |
| ba01.mpr: | 1.25000 | 0.0% | Federal Income Tax 2001 - Line 235 & Form T4E |
| ba02.mpr: | 1.25000 | 0.0% | EI Act 145.1 |
| ba03.mpr: | 1.25000 | 0.0% | EI Act 145.1 |

| | | | |
|-----------|---------|------|----------------------|
| ba04.mpr: | 1.25000 | 0.0% | EI Act 145.1 |
| ba05.mpr: | 1.25000 | 0.0% | EI Act 145.1 |
| ba06.mpr: | 1.25000 | 0.0% | EI Act 145.(1) |
| ba07.mpr: | 1.25000 | 0.0% | EI Act 145.(1) |
| ba08.mpr: | 1.25000 | 0.0% | EI Act 145.(1) |
| ba09.mpr: | 1.25000 | 0.0% | EI Act 145.(1) |
| ba10.mpr: | 1.25000 | 0.0% | EI Act 145.(1) |
| ba11.mpr: | 1.25000 | 0.0% | EI Act 145.(1) |
| ba12.mpr: | 1.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.25000 | 0.0% | Copied from ba15.mpr |

UIBASEYRMAX Maximum insurable earnings for base year

DESCRIPTION

Dollar value of maximum insurable earnings.

UIBASFLAG Basic phase calculation flag

DESCRIPTION

Flag which determines whether the initial phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UIBEHAVOPT EI behavioural response option for benefit duration

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. UIBEHAVOPT controls the adjustment of the duration of regular, sickness, maternity, parental and fishing claims so they may exceed observed durations on the database without exceeding the maximum duration.

When UIBEHAVOPT is set to 1, then the length of the benefit can be lengthened by UIREGWKFACT times the number of unused weeks. When UIBEHAVOPT is set to 2, people who have exhausted their benefits on the database will have their claim duration extended by all unused weeks. And when UIBEHAVOPT is set to 3, people will take up to UIEXTWKS weeks more than seen on the database (without exceeding the maximum number of weeks allowed).

When UIBEHAVREGFLG is turned on, the above adjustments only occur for regular claims (e.g. the duration of sickness, maternity, parental and fishing claims are no longer modified).

For other claim duration adjustment parameters, please see the parameters UIOTHWKFCT, UITRNWKFCT and UIEXTMATWKS.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | User Supplied |
| ba98.mpr: | 1 | -- | User Supplied |
| ba99.mpr: | 1 | -- | User Supplied |
| ba00.mpr: | 1 | -- | User Supplied |
| ba01.mpr: | 1 | -- | User Supplied |
| ba02.mpr: | 1 | -- | User Supplied |
| ba03.mpr: | 1 | -- | User Supplied |
| ba04.mpr: | 1 | -- | User Supplied |
| ba05.mpr: | 1 | -- | User Supplied |
| ba06.mpr: | 1 | -- | User Supplied |
| ba07.mpr: | 1 | -- | User Supplied |
| ba08.mpr: | 1 | -- | User Supplied |
| ba09.mpr: | 1 | -- | User Supplied |
| ba10.mpr: | 1 | -- | User Supplied |
| ba11.mpr: | 1 | -- | User Supplied |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. UIBEHAVOPT controls the adjustment of the duration of regular, sickness, maternity, parental and fishing claims so they may exceed observed durations on the database without exceeding the maximum duration. See UIBEHAVOPT for more details. When UIBEHAVREGFLG is turned off, the duration of regular, sickness, maternity, parental and fishing claims are adjusted. When UIBEHAVREGFLG is turned on, only the duration of regular claims are adjusted.

For other claim duration adjustment parameters, please see the parameters UIOTHWKFCT, UITRNWKFCT and UIEXTMATWKS.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | User Supplied |
| ba98.mpr: | 1 | -- | User Supplied |
| ba99.mpr: | 1 | -- | User Supplied |
| ba00.mpr: | 1 | -- | User Supplied |
| ba01.mpr: | 1 | -- | User Supplied |
| ba02.mpr: | 1 | -- | User Supplied |
| ba03.mpr: | 1 | -- | User Supplied |
| ba04.mpr: | 1 | -- | User Supplied |
| ba05.mpr: | 1 | -- | User Supplied |
| ba06.mpr: | 1 | -- | User Supplied |
| ba07.mpr: | 1 | -- | User Supplied |
| ba08.mpr: | 1 | -- | User Supplied |
| ba09.mpr: | 1 | -- | User Supplied |

```

ba10.mpr:    1          --      User Supplied
ba11.mpr:    1          --      User Supplied
ba12.mpr:    1          --      Copied from ba11.mpr
ba13.mpr:    1          --      Copied from ba12.mpr
ba14.mpr:    1          --      Copied from ba13.mpr
ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

```

UIBRA UI repayment base amount (UI and EI)

DESCRIPTION

This parameter is used to calculate the EI benefit recovery.

When UIEIREPOPT is equal to 1, persons who had more than UIEINRT weeks of previous EI receipt repaid either a proportion of net income in excess of this amount or a proportion of total benefits. Others repaid a proportion of net income in excess of UIBRANR.

When UIEIREPOPT is equal to 2, this parameter is calculated but not used in the program.

This is a derived parameter calculated in mpc.cpp. UIBRA is equal to $52 * UIERNMAX * UIBAF$.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txinet | Compute net income |

UIBRANR EI repayment base amount for non-repeaters (EI only)

DESCRIPTION

This parameter is used to calculate the EI benefit recovery (clawback). When UIEIREPOPT is set to 1, the recovery depends on previous receipt of EI. For persons who have less than UIEINRT weeks of EI (or who had sickness, maternity, or parental benefits), a proportion of net income in excess of this amount or a proportion of total benefits is repayable. Others repaid a proportion of net income in excess of UIBRA.

When UIEIREPOPT is set to 2, sickness, maternity and parental benefits are exempt from the benefit recovery and UIBRANR is always used in the calculation no matter how many weeks of EI a person has accumulated.

This is a derived parameter calculated in mpc. It is equal to UIBRA times UIBAFNR.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txinet | Compute net income |

UIEFFFLAG Observed effective weekly benefit rate flag

DESCRIPTION

Flag determines that EI benefits are computed from the average benefit per week observed in sample claims. The effective benefit rate may be higher than the regular proportion if special programs were in effect (e.g., job creation) or lower if the sampled claimant reported earnings while on claim.

When the flag is set to 1, the effective weekly benefit rate is used in the calculation of EI benefits. When the flag is set to 0, the modeled weekly benefit rate is used.

Source: EI Administrative Data.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | FLAG |
| ba98.mpr: | 0 | -- | FLAG |
| ba99.mpr: | 0 | -- | FLAG |
| ba00.mpr: | 0 | -- | FLAG |
| ba01.mpr: | 0 | -- | FLAG |
| ba02.mpr: | 0 | -- | FLAG |
| ba03.mpr: | 0 | -- | FLAG |
| ba04.mpr: | 0 | -- | FLAG |
| ba05.mpr: | 0 | -- | FLAG |
| ba06.mpr: | 0 | -- | FLAG |
| ba07.mpr: | 0 | -- | FLAG |
| ba08.mpr: | 0 | -- | FLAG |
| ba09.mpr: | 0 | -- | FLAG |
| ba10.mpr: | 0 | -- | FLAG |
| ba11.mpr: | 0 | -- | FLAG |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

UIEIBRP Maximum clawback under EI reform [Past Wks ben][Rate]

DESCRIPTION

If employment insurance benefits (imiuib) have been received and net income is in excess of the base amounts (UIBRA) for persons with previous EI receipt or (UIBRANR) for persons with little previous benefits or for persons not on regular EI claims, the repayment is calculated at a rate (UIEIRPR) up to a maximum proportion of total benefit received (UIEIBRP). The rate depends on the previous number of weeks of EI received in the past.

This parameter applies only if UIEIREPOPT is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 7 | [Rows] EI Act 145.3 |
| 0 | 0.300 | (0.0100) |
| 20 | 0.500 | (0.0050) |
| 40 | 0.600 | (0.0050) |
| 60 | 0.700 | (0.0050) |
| 80 | 0.800 | (0.0050) |
| 100 | 0.900 | (0.0050) |
| 120 | 1.000 | (0.0050) |
| ba98.mpr: | | [Same] EI Act 145.3 |
| ba99.mpr: | | [Same] EI Act 145.3 |
| ba00.mpr: | | [Same] EI Regular Benefits, Section III |
| ba01.mpr: | 2 | [Rows] Not in effect |
| 0 | 0.000 | (0.0000) |
| 0 | 0.000 | (0.0000) |
| ba02.mpr: | | [Same] Not in effect |
| ba03.mpr: | | [Same] Not in effect |
| ba04.mpr: | | [Same] Not in effect |
| ba05.mpr: | | [Same] Not in effect |
| ba06.mpr: | | [Same] Not in effect |
| ba07.mpr: | | [Same] Not in effect |
| ba08.mpr: | | [Same] Not in effect |
| ba09.mpr: | | [Same] Not in effect |
| ba10.mpr: | | [Same] Not in effect |
| ba11.mpr: | | [Same] Not in effect |
| ba12.mpr: | | [Same] Copied from ba11.mpr |
| ba13.mpr: | | [Same] Copied from ba12.mpr |
| ba14.mpr: | | [Same] Copied from ba13.mpr |
| ba15.mpr: | | [Same] Copied from ba14.mpr |
| ba16.mpr: | | [Same] Copied from ba15.mpr |

DESCRIPTION

Under the minimum divisor rule in EI, the earnings in the past 26 weeks are divided by either the weeks worked in the past 26 weeks or the minimum divisor, whichever is larger. UIEIDIV gives the minimum divisor which relates to the local unemployment rate. It is a lookup table with the local unemployment rate in the left most column and the minimum divisor in the middle column.

Note that ucdivwk has been imputed in such a way that the minimum divisor of the base year has already been incorporated. In other words, the variable ucdivwk is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. This means that there should be little or no change when this flag is turned on if the value of UIEIDIV is the same as the base year. Furthermore, since the value of ucdivwk is already at the maximum, changing UIEIDIV to make the program more generous will not have an impact without first modifying the database. See the section on the Reference Value Facility in the User's Guide for more information on how to modify the database.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|------------|-------|-------------------------|
| ba97.mpr : | 9 | [Rows] EI Act, 14.2. |
| | 0 | 22 (-0.167) |
| | 6 | 21 (-1.000) |
| | 7 | 20 (-1.000) |
| | 8 | 19 (-1.000) |
| | 9 | 18 (-1.000) |
| | 10 | 17 (-1.000) |
| | 11 | 16 (-1.000) |
| | 12 | 15 (-1.000) |

| 13 | 14 (-1.000) | |
|-----------|-------------|----------------------|
| ba98.mpr: | [Same] | EI Act, 14.2. |
| ba99.mpr: | [Same] | EI Act, 14.2. |
| ba00.mpr: | [Same] | EI Act, 14.2. |
| ba01.mpr: | [Same] | EI Act, 14.2 |
| ba02.mpr: | [Same] | EI Act, 14.2 |
| ba03.mpr: | [Same] | EI Act, 14.2 |
| ba04.mpr: | [Same] | EI Act, 14.2 |
| ba05.mpr: | [Same] | EI Act, 14.2 |
| ba06.mpr: | [Same] | EI Act, 14.2 |
| ba07.mpr: | [Same] | EI Act, 14.2 |
| ba08.mpr: | [Same] | EI Act, 14.2 |
| ba09.mpr: | [Same] | EI Act, 14.2 |
| ba10.mpr: | [Same] | EI Act, 14.2 |
| ba11.mpr: | [Same] | EI Act, 14.2 |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

UIEIDIVFLG EI minimum divisor flag

DESCRIPTION

When this parameter is flagged on, the EI minimum divisor rule is applied. This means that weekly earnings are adjusted by multiplying them by the ratio of weeks worked in the past 26 weeks, `ucdivwk`, over the maximum of the weeks worked over the past 26 weeks and the minimum divisor, `UIEIDIV`, which varies according to the local unemployment rate.

Note that `ucdivwk` has been imputed in such a way that the minimum divisor of the base year has already been incorporated. In other words, the variable is already the maximum of the weeks worked in the past 26 weeks and the minimum divisor of the base year. This means that there should be little or no change when this flag is turned on if the value of `UIEIDIV` is the same as the base year. Furthermore, since the value of `ucdivwk` is already at the maximum, changing `UIEIDIV` to make the program more generous will not have an impact without first modifying the database. See the section on the Reference Value Facility in the User's Guide for more information on how to modify the database.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | EI Act, 14.2 |
| ba98.mpr: | 1 | -- | EI Act, 14.2 |
| ba99.mpr: | 1 | -- | EI Act, 14.2 |
| ba00.mpr: | 1 | -- | EI Act, 14.2 |
| ba01.mpr: | 1 | -- | EI Act, 14.2 |
| ba02.mpr: | 1 | -- | EI Act, 14.2 |
| ba03.mpr: | 1 | -- | EI Act, 14.2 |
| ba04.mpr: | 1 | -- | EI Act, 14.2 |
| ba05.mpr: | 1 | -- | EI Act, 14.2 |
| ba06.mpr: | 1 | -- | EI Act, 14.2 |
| ba07.mpr: | 1 | -- | EI Act, 14.2 |
| ba08.mpr: | 1 | -- | EI Act, 14.2 |
| ba09.mpr: | 1 | -- | EI Act, 14.2 |
| ba10.mpr: | 1 | -- | EI Act, 14.2 |
| ba11.mpr: | 1 | -- | EI Act, 14.2 |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UIEIFIFLG EI intensity rule exemption for family supplement receivers

DESCRIPTION

When UIEIFIFLG is set to 1, claimants receiving a Family Income Supplement are exempt from the Intensity rule.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | EI Act 15.1.1 |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UIEIFS1 Max fam supplement 1 child

DESCRIPTION

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with one child. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------|
| ba97.mpr: | 2 | [Rows] |
| | | Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | | [Same] |
| | | Not in effect |
| ba99.mpr: | 22 | [Rows] |
| | | EI regulations 34(5) |
| | 0 | 31.300 (-0.0000) |
| | 20921 | 31.250 (-0.0084) |
| | 21250 | 28.500 (-0.0082) |
| | 21500 | 26.450 (-0.0080) |
| | 21750 | 24.450 (-0.0076) |
| | 22000 | 22.550 (-0.0074) |
| | 22250 | 20.700 (-0.0072) |
| | 22500 | 18.900 (-0.0070) |
| | 22750 | 17.150 (-0.0068) |
| | 23000 | 15.450 (-0.0066) |
| | 23250 | 13.800 (-0.0062) |
| | 23500 | 12.250 (-0.0062) |
| | 23750 | 10.700 (-0.0058) |
| | 24000 | 9.250 (-0.0056) |
| | 24250 | 7.850 (-0.0052) |
| | 24500 | 6.550 (-0.0052) |
| | 24750 | 5.250 (-0.0050) |
| | 25000 | 4.000 (-0.0046) |
| | 25250 | 2.850 (-0.0044) |
| | 25500 | 1.750 (-0.0042) |
| | 25750 | 0.700 (-0.0041) |
| | 25920 | 0.000 (-0.0041) |
| ba00.mpr: | | [Same] |
| | | EI regulations 34(5) |

| | | | |
|-----------|--------|---------------------------|-------------|
| ba01.mpr: | [Same] | EI regulations | 34(5) |
| ba02.mpr: | [Same] | EI Regulations, | 34.5 |
| ba03.mpr: | [Same] | EI Regulations, | 34.5 |
| ba04.mpr: | [Same] | EI Regulations, | 34.5 |
| ba05.mpr: | [Same] | EI Regulations, | 34.5 |
| ba06.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba07.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba08.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba09.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba10.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba11.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba12.mpr: | [Same] | Grown from ba11.mpr using | NONE=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using | NONE=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using | NONE=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using | NONE=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using | NONE=1.0000 |

UIEIFS2 Max fam supplement 2 children

DESCRIPTION

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with two children. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|--------|-------------------------------|
| ba97.mpr: | 2 | [Rows] Not in effect |
| 0 | 0.000 | (0.0000) |
| 0 | 0.000 | (0.0000) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | 22 | [Rows] EI regulations 34(5) |
| 0 | 58.700 | (-0.0000) |
| 20921 | 58.600 | (-0.0152) |
| 21250 | 53.600 | (-0.0148) |
| 21500 | 49.900 | (-0.0146) |
| 21750 | 46.250 | (-0.0142) |
| 22000 | 42.700 | (-0.0136) |
| 22250 | 39.300 | (-0.0134) |
| 22500 | 35.950 | (-0.0130) |
| 22750 | 32.700 | (-0.0126) |
| 23000 | 29.550 | (-0.0122) |
| 23250 | 26.500 | (-0.0118) |
| 23500 | 23.550 | (-0.0114) |
| 23750 | 20.700 | (-0.0110) |
| 24000 | 17.950 | (-0.0106) |
| 24250 | 15.300 | (-0.0102) |
| 24500 | 12.750 | (-0.0100) |
| 24750 | 10.250 | (-0.0094) |
| 25000 | 7.900 | (-0.0090) |
| 25250 | 5.650 | (-0.0088) |
| 25500 | 3.450 | (-0.0082) |
| 25750 | 1.400 | (-0.0082) |
| 25920 | 0.000 | (-0.0082) |
| ba00.mpr: | | [Same] EI regulations 34(5) |
| ba01.mpr: | | [Same] EI regulations 34(5) |
| ba02.mpr: | | [Same] EI Regulations, 34.5 |
| ba03.mpr: | | [Same] EI Regulations, 34.5 |
| ba04.mpr: | | [Same] EI Regulations, 34.5 |
| ba05.mpr: | | [Same] EI Regulations, 34.5 |
| ba06.mpr: | | [Same] EI Regulations, 34.(5) |
| ba07.mpr: | | [Same] EI Regulations, 34.(5) |
| ba08.mpr: | | [Same] EI Regulations, 34.(5) |
| ba09.mpr: | | [Same] EI Regulations, 34.(5) |
| ba10.mpr: | | [Same] EI Regulations, 34.(5) |
| ba11.mpr: | | [Same] EI Regulations, 34.(5) |


```

ba12.mpr:          [Same]   Grown from ba11.mpr using
                   NONE=1.0000
ba13.mpr:          [Same]   Grown from ba12.mpr using
                   NONE=1.0000
ba14.mpr:          [Same]   Grown from ba13.mpr using
                   NONE=1.0000
ba15.mpr:          [Same]   Grown from ba14.mpr using
                   NONE=1.0000
ba16.mpr:          [Same]   Grown from ba15.mpr using
                   NONE=1.0000

```

UIEIFS3 Max fam supplement 3+ children

DESCRIPTION

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with three or more children. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------------------|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | 22 | [Rows] EI regulations 34(5) |
| | 0 | 86.100 (-0.0000) |
| | 20921 | 86.000 (-0.0219) |

| | | | |
|-----------|--------|---------------------------|-------------|
| 21250 | 78.800 | (-0.0214) | |
| 21500 | 73.450 | (-0.0210) | |
| 21750 | 68.200 | (-0.0202) | |
| 22000 | 63.150 | (-0.0200) | |
| 22250 | 58.150 | (-0.0194) | |
| 22500 | 53.300 | (-0.0188) | |
| 22750 | 48.600 | (-0.0184) | |
| 23000 | 44.000 | (-0.0178) | |
| 23250 | 39.550 | (-0.0172) | |
| 23500 | 35.250 | (-0.0168) | |
| 23750 | 31.050 | (-0.0164) | |
| 24000 | 26.950 | (-0.0156) | |
| 24250 | 23.050 | (-0.0154) | |
| 24500 | 19.200 | (-0.0146) | |
| 24750 | 15.550 | (-0.0142) | |
| 25000 | 12.000 | (-0.0138) | |
| 25250 | 8.550 | (-0.0132) | |
| 25500 | 5.250 | (-0.0126) | |
| 25750 | 2.100 | (-0.0124) | |
| 25920 | 0.000 | (-0.0124) | |
| ba00.mpr: | [Same] | EI regulations | 34(5) |
| ba01.mpr: | [Same] | EI regulations | 34(5) |
| ba02.mpr: | [Same] | EI Regulations, | 34.5 |
| ba03.mpr: | [Same] | EI Regulations, | 34.5 |
| ba04.mpr: | [Same] | EI Regulations, | 34.5 |
| ba05.mpr: | [Same] | EI Regulations, | 34.5 |
| ba06.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba07.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba08.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba09.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba10.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba11.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba12.mpr: | [Same] | Grown from ba11.mpr using | NONE=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using | NONE=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using | NONE=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using | NONE=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using | NONE=1.0000 |

DESCRIPTION

When UIEIFSFLG is set to 1, the Family supplement is calculated. The total amount of the family supplement paid on a claim is ubclmfs. The total amount of family supplement paid on a claim in the calendar year is ubcalfs.

The Family Supplement was introduced as part of the Employment Insurance system reform introduced in 1995. It increases the basic benefit of families with low income.

There are two methods of calculating the Family Supplement. When UIEIFSOPT is set to 1, then family supplement is directly tied into the Canada Child Tax Benefit (imfcben). Families which are eligible for the Child Tax Benefit receive the weekly amount of the benefit in addition to their regular Employment Insurance. It is reduced at a rate (UIEIFSRR) over incomes greater than UIEIFSRL.

Some simplifications were made in order to implement this program in the SPSM. The calculation of the Canada Child Tax Benefit is done after the calculation of EI in the model since it requires net income. But it requires the previous year's net income which is estimated as PYINC times the current year's net income.

When the Family Supplement is activated, the tax/transfer driver (drv) is run through twice per eligible household. The first time, no one will get a family supplement since the child tax benefit is equal to zero. The value of the benefit is saved (in cceopt) and drv is called again. This time, the previously saved value for the child tax benefit is used to calculate the family supplement. The family supplement will be slightly inconsistent with the child tax benefit since the latter will be recalculated and may be slightly smaller than the one used for deriving the family supplement since family net income will increase due to the family supplement.

Another simplification in deriving the family supplement derives from the fact that the SPSM assumes that the Child Tax Benefit is given in one lump sum amount in July. Therefore in the case of the Family supplement, the rules governing the Child Tax Benefit may be a year off if the benefit is received in the first half of the year.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit. First the number of children under the age of 7 is calculated (imuiydep). By going through the drv twice, the family's net income (prior to the addition of the family supplement) is available and the previous year's income is derived by multiplying it by PYINC. The family supplement is then derived by looking up the base value (UIEIFS1 for families with 1 child, UIEIFS2 for families with 2 children, and UIEIFS3 for families with 3 or more children). A supplement for each child over and above the third is added (UIEIFSTOPUP) as is a supplement for each child under the age of 7 (UIEIFSYNG).

The Family supplement rules changed on July 1999. Since the methodology under UIEIFSOPT = 1 would be off by a year, it was decided to treat all of 1999 under the methodology introduced in July 1999 (UIEIFSOPT = 2).

Under both options, EI weekly benefits including the family supplement cannot exceed a proportion (UIEIMFSP) of the claimant's weekly earnings (ubern). Nor can EI benefits, including the family supplement exceed the base rate (UIEIRATE) times the maximum weekly earnings (UIERNMAX).

Also, under both programs, when the UIEIFIFLG is turned on, people who receive the family supplement are exempted from the intensity rule.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |

```

ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

UIEIFSOPT UI EI calculate family supplement option

DESCRIPTION

There are two methods of calculating the Family Supplement. When UIEIFSOPT is set to 1, then family supplement is directly tied into the Canada Child Tax Benefit (imfcben). Families which are eligible for the Child Tax Benefit receive the weekly amount of the benefit in addition to their regular Employment Insurance.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit.

See UIEIFSFLG for a more complete description of the family supplement.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|-----------------------|
| ba97.mpr: | 1 | -- | EI regulations 34(7) |
| ba98.mpr: | 1 | -- | EI regulations 34(7) |
| ba99.mpr: | 2 | -- | EI regulations 34(7) |
| ba00.mpr: | 2 | -- | EI regulations 34(7) |
| ba01.mpr: | 2 | -- | EI regulations 34(7) |
| ba02.mpr: | 2 | -- | EI regulations 34(7) |
| ba03.mpr: | 2 | -- | EI regulations 34(7) |
| ba04.mpr: | 2 | -- | EI regulations 34(7) |
| ba05.mpr: | 2 | -- | EI regulations 34(7) |
| ba06.mpr: | 2 | -- | EI regulations 34.(7) |
| ba07.mpr: | 2 | -- | EI regulations 34.(7) |

| | | | |
|-----------|---|----|-----------------------|
| ba08.mpr: | 2 | -- | EI regulations 34.(7) |
| ba09.mpr: | 2 | -- | EI regulations 34.(7) |
| ba10.mpr: | 2 | -- | EI regulations 34.(7) |
| ba11.mpr: | 2 | -- | EI regulations 34.(7) |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

UIEIFSRL UI EI family supplement reduction level

DESCRIPTION

The level of family net income above which the Family Income Supplement is reduced at a rate UIEIFSRR. It is only used when UIEIFSFLG is set to 1, and UIEIFSOPT is set to 1.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------|
| ba97.mpr: | 20921.00 | -- | EI Regulations, 34.5 |
| ba98.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba99.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba00.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba01.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba02.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba03.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba04.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |
| ba05.mpr: | 20921.00 | 0.0% | EI Regulations, 34.5 |

```

ba06.mpr:    20921.00    0.0%    EI Regulations, 34.(5)
ba07.mpr:    20921.00    0.0%    EI Regulations, 34.(5)
ba08.mpr:    20921.00    0.0%    EI Regulations, 34.(5)
ba09.mpr:    20921.00    0.0%    EI Regulations, 34.(5)
ba10.mpr:    20921.00    0.0%    EI Regulations, 34.(5)
ba11.mpr:    20921.00    0.0%    EI Regulations, 34.(5)
ba12.mpr:    20921.00    0.0%    Grown from ba11.mpr using
                NONE=1.0000
ba13.mpr:    20921.00    0.0%    Grown from ba12.mpr using
                NONE=1.0000
ba14.mpr:    20921.00    0.0%    Grown from ba13.mpr using
                NONE=1.0000
ba15.mpr:    20921.00    0.0%    Grown from ba14.mpr using
                NONE=1.0000
ba16.mpr:    20921.00    0.0%    Grown from ba15.mpr using
                NONE=1.0000

```

UIEIFSRR UI EI family supplement reduction rate

DESCRIPTION

This is the reduction rate which is used to reduce the Family Income Supplement when income is over UIEIFSRL. It is only used when UIEIFSFLG is set to 1, and UIEIFSOPT is set to 1.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00020 | -- | EI Regulations, 34.5 |

| | | | |
|-----------|---------|------|----------------------|
| ba98.mpr: | 0.00020 | 0.0% | EI Regulations, 34.5 |
| ba99.mpr: | 0.00020 | 0.0% | EI Regulations, 34.5 |
| ba00.mpr: | 0.00020 | 0.0% | EI Regulations, 34.5 |
| ba01.mpr: | 0.00020 | 0.0% | EI Regulations, 34.5 |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Not in effect |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

UIEIFSTOPUP Max fam supplement top up for more than 3 kids

DESCRIPTION

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child over and above the first three. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source | |
|-----------|--------|-----------|------------------------|
| ba97.mpr: | 2 | [Rows] | Not in effect |
| 0 | 0.000 | (0.0000) | |
| 0 | 0.000 | (0.0000) | |
| ba98.mpr: | | [Same] | Not in effect |
| ba99.mpr: | 22 | [Rows] | EI regulations 34(5) |
| 0 | 27.450 | (-0.0000) | |
| 20921 | 27.400 | (-0.0055) | |
| 21250 | 25.600 | (-0.0054) | |
| 21500 | 24.250 | (-0.0056) | |
| 21750 | 22.850 | (-0.0054) | |
| 22000 | 21.500 | (-0.0054) | |
| 22250 | 20.150 | (-0.0056) | |
| 22500 | 18.750 | (-0.0054) | |
| 22750 | 17.400 | (-0.0056) | |
| 23000 | 16.000 | (-0.0054) | |
| 23250 | 14.650 | (-0.0054) | |
| 23500 | 13.300 | (-0.0056) | |
| 23750 | 11.900 | (-0.0054) | |
| 24000 | 10.550 | (-0.0056) | |
| 24250 | 9.150 | (-0.0054) | |
| 24500 | 7.800 | (-0.0054) | |
| 24750 | 6.450 | (-0.0056) | |
| 25000 | 5.050 | (-0.0054) | |
| 25250 | 3.700 | (-0.0056) | |
| 25500 | 2.300 | (-0.0054) | |
| 25750 | 0.950 | (-0.0056) | |
| 25920 | 0.000 | (-0.0056) | |
| ba00.mpr: | | [Same] | EI regulations 34(5) |
| ba01.mpr: | | [Same] | EI regulations 34(5) |
| ba02.mpr: | | [Same] | EI Regulations, 34.5 |
| ba03.mpr: | | [Same] | EI Regulations, 34.5 |
| ba04.mpr: | | [Same] | EI Regulations, 34.5 |
| ba05.mpr: | | [Same] | EI Regulations, 34.5 |
| ba06.mpr: | | [Same] | EI Regulations, 34.(5) |
| ba07.mpr: | | [Same] | EI Regulations, 34.(5) |
| ba08.mpr: | | [Same] | EI Regulations, 34.(5) |
| ba09.mpr: | | [Same] | EI Regulations, 34.(5) |
| ba10.mpr: | | [Same] | EI Regulations, 34.(5) |
| ba11.mpr: | | [Same] | EI Regulations, 34.(5) |

```

ba12.mpr:          [Same]    Grown from ba11.mpr using
                  NONE=1.0000
ba13.mpr:          [Same]    Grown from ba12.mpr using
                  NONE=1.0000
ba14.mpr:          [Same]    Grown from ba13.mpr using
                  NONE=1.0000
ba15.mpr:          [Same]    Grown from ba14.mpr using
                  NONE=1.0000
ba16.mpr:          [Same]    Grown from ba15.mpr using
                  NONE=1.0000

```

UIEIFSYNG Max fam supplement top up for young children

DESCRIPTION

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child under the age of seven (imuiydep). The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|------------------|--------------|-----------------------------|
| ba97.mpr: | 2 | [Rows] Not in effect |
| | 0 | 0.000 (0.0000) |
| | 0 | 0.000 (0.0000) |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | 22 | [Rows] EI regulations 34(5) |
| | 0 | 4.150 (-0.0000) |
| | 20921 | 4.100 (-0.0008) |

| | | | |
|-----------|--------|---------------------------|-------------|
| 21250 | 3.850 | (-0.0008) | |
| 21500 | 3.650 | (-0.0008) | |
| 21750 | 3.450 | (-0.0008) | |
| 22000 | 3.250 | (-0.0008) | |
| 22250 | 3.050 | (-0.0010) | |
| 22500 | 2.800 | (-0.0008) | |
| 22750 | 2.600 | (-0.0008) | |
| 23000 | 2.400 | (-0.0008) | |
| 23250 | 2.200 | (-0.0008) | |
| 23500 | 2.000 | (-0.0008) | |
| 23750 | 1.800 | (-0.0008) | |
| 24000 | 1.600 | (-0.0008) | |
| 24250 | 1.400 | (-0.0008) | |
| 24500 | 1.200 | (-0.0008) | |
| 24750 | 1.000 | (-0.0010) | |
| 25000 | 0.750 | (-0.0008) | |
| 25250 | 0.550 | (-0.0008) | |
| 25500 | 0.350 | (-0.0008) | |
| 25750 | 0.150 | (-0.0009) | |
| 25920 | 0.000 | (-0.0009) | |
| ba00.mpr: | [Same] | EI regulations | 34(5) |
| ba01.mpr: | [Same] | EI regulations | 34(5) |
| ba02.mpr: | [Same] | EI Regulations, | 34.5 |
| ba03.mpr: | [Same] | EI Regulations, | 34.5 |
| ba04.mpr: | [Same] | EI Regulations, | 34.5 |
| ba05.mpr: | [Same] | EI Regulations, | 34.5 |
| ba06.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba07.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba08.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba09.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba10.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba11.mpr: | [Same] | EI Regulations, | 34.(5) |
| ba12.mpr: | [Same] | Grown from ba11.mpr using | NONE=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using | NONE=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using | NONE=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using | NONE=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using | NONE=1.0000 |

DESCRIPTION

The Family Income Supplement plus the basic EI amount cannot exceed this proportion of their insurable earnings (ubern).

For more information on the family supplement, see UIEIFSFLG.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-----------------------------|
| ba97.mpr: | 0.65000 | -- | EI Regulation, 35.6 |
| ba98.mpr: | 0.70000 | 7.7% | Human Resources Development |
| ba99.mpr: | 0.75000 | 7.1% | Human Resources Development |
| ba00.mpr: | 0.80000 | 6.7% | Human Resources Development |
| ba01.mpr: | 0.80000 | 0.0% | Human Resources Development |
| ba02.mpr: | 0.80000 | 0.0% | Human Resources Development |
| ba03.mpr: | 0.80000 | 0.0% | Human Resources Development |
| ba04.mpr: | 0.80000 | 0.0% | EI Regulations, 34.6 |
| ba05.mpr: | 0.80000 | 0.0% | EI Regulations, 34.6 |
| ba06.mpr: | 0.80000 | 0.0% | EI Regulations, 34.(6)(d) |
| ba07.mpr: | 0.80000 | 0.0% | EI Regulations, 34.(6)(d) |
| ba08.mpr: | 0.80000 | 0.0% | EI Regulations, 34.(6)(d) |
| ba09.mpr: | 0.80000 | 0.0% | EI Regulations, 34.(6)(d) |
| ba10.mpr: | 0.80000 | 0.0% | EI Regulations, 34.(6)(d) |
| ba11.mpr: | 0.80000 | 0.0% | EI Regulations, 34.(6)(d) |
| ba12.mpr: | 0.80000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.80000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.80000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.80000 | 0.0% | Copied from ba14.mpr |

ba16.mpr: 0.80000 0.0% Copied from ba15.mpr

UIEIMTYPFLG Flag to model main benefit type

DESCRIPTION

When UIEIMTYPFLG is turned on, instead of calculating the benefit eligibility and amount using the original claim type (ucbtyp), the main type of claim is used (ucmtyp). Note that when a claim starts with sickness, maternity, or parental benefits and also includes regular benefits (uctpcng), a regular claim is modelled.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | User supplied |
| ba98.mpr: | 0 | -- | User supplied |
| ba99.mpr: | 0 | -- | User supplied |
| ba00.mpr: | 0 | -- | User supplied |
| ba01.mpr: | 0 | -- | User supplied |
| ba02.mpr: | 0 | -- | User supplied |
| ba03.mpr: | 0 | -- | User supplied |
| ba04.mpr: | 0 | -- | User supplied |
| ba05.mpr: | 0 | -- | User supplied |
| ba06.mpr: | 0 | -- | User supplied |
| ba07.mpr: | 0 | -- | User supplied |
| ba08.mpr: | 0 | -- | User supplied |
| ba09.mpr: | 0 | -- | User supplied |
| ba10.mpr: | 0 | -- | User supplied |
| ba11.mpr: | 0 | -- | User supplied |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |

ba16.mpr: 0 -- Copied from ba15.mpr

UIEINERFLG Flag to check for hours for new entrants and re-entrants

DESCRIPTION

When this parameter is flagged on, the minimum hours of employment in the qualifying period needed for a new entrant or re-entrant (ucnere) to be eligible for EI is UINEREHRMIN. Otherwise the regular test, UIREGHRMIN, is used.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | EI Act |
| ba98.mpr: | 1 | -- | EI Act |
| ba99.mpr: | 1 | -- | EI Act |
| ba00.mpr: | 1 | -- | EI Act |
| ba01.mpr: | 1 | -- | EI Act |
| ba02.mpr: | 1 | -- | EI Act |
| ba03.mpr: | 1 | -- | EI Act, 7.3.b |
| ba04.mpr: | 1 | -- | EI Act, 7.3.b |
| ba05.mpr: | 1 | -- | EI Act, 7.3.b |
| ba06.mpr: | 1 | -- | EI Act, 7.(3)(b) |
| ba07.mpr: | 1 | -- | EI Act, 7.(3)(b) |
| ba08.mpr: | 1 | -- | EI Act, 7.(3)(b) |
| ba09.mpr: | 1 | -- | EI Act, 7.(3)(b) |
| ba10.mpr: | 1 | -- | EI Act, 7.(3)(b) |
| ba11.mpr: | 1 | -- | EI Act, 7.(3)(b) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |

```

ba15.mpr:    1          --    Copied from ba14.mpr
ba16.mpr:    1          --    Copied from ba15.mpr

```

UIEINRT EI Non repeater level for higher clawback turndown

DESCRIPTION

When UIEIREPOPT is equal to 1, the number of weeks of previous EI receipt which makes a recipient qualify for the intensity rule. If a person has less than UIEINRT weeks of EI in the past, then the intensity rule does not apply and UIBRANR is used to calculate the amount of EI which is repayable. Otherwise, the intensity rule is applied and UIBRA is used in the calculations.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|------------------------------|
| ba97.mpr: | 20 | -- | EI Act 145.3 |
| ba98.mpr: | 20 | -- | EI Act 145.3 |
| ba99.mpr: | 20 | -- | EI Act 145.3 |
| ba00.mpr: | 20 | -- | EI Regular Benefits, Section |
| | | | III |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |

```

ba11.mpr:    0      --    Not in effect
ba12.mpr:    0      --    Copied from ba11.mpr
ba13.mpr:    0      --    Copied from ba12.mpr
ba14.mpr:    0      --    Copied from ba13.mpr
ba15.mpr:    0      --    Copied from ba14.mpr
ba16.mpr:    0      --    Copied from ba15.mpr

```

UIEIRATE Benefit rate under EI reform [Past Wks ben][Rate]

DESCRIPTION

Employment Insurance benefit rate as a proportion of weekly insurable earnings. Under the Intensity Rule, the rate depends on the previous weeks of EI receipt.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|-------|----------------------------------|
| ba97.mpr: | 6 | [Rows] EI act 15.1 |
| | 0 | 0.550 (-0.0005) |
| | 20 | 0.540 (-0.0005) |
| | 40 | 0.530 (-0.0005) |
| | 60 | 0.520 (-0.0005) |
| | 80 | 0.510 (-0.0005) |
| | 100 | 0.500 (-0.0005) |
| ba98.mpr: | | [Same] EI act 15.1 |
| ba99.mpr: | | [Same] EI Act 15.1 |
| ba00.mpr: | | [Same] EI Act 15.1 |
| ba01.mpr: | 2 | [Rows] HRDC Sept 28 news release |
| | 0 | 0.550 (0.0000) |
| | 10 | 0.550 (0.0000) |

| | | |
|-----------|--------|---------------------------------------|
| ba02.mpr: | [Same] | Employment Insurance Regular Benefits |
| ba03.mpr: | [Same] | Employment Insurance Regular Benefits |
| ba04.mpr: | [Same] | EI Act, 14.1 |
| ba05.mpr: | [Same] | EI Act, 14.1 |
| ba06.mpr: | [Same] | EI Act, 14.(1) |
| ba07.mpr: | [Same] | EI Act, 14.(1) |
| ba08.mpr: | [Same] | EI Act, 14.(1) |
| ba09.mpr: | [Same] | EI Act, 14.(1) |
| ba10.mpr: | [Same] | EI Act, 14.(1) |
| ba11.mpr: | [Same] | EI Act, 14.(1) |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

UIEIREF EI contribution refund cut-in

DESCRIPTION

If employment income is less than this amount, persons get their EI contributions (imuic) refunded (imuicrf).

Note that in order to get a refund, individuals need to apply for one. In the SPSD/M model, a take up rate is supplied (UIEIREFTK) and users may adjust the proportion who apply for the refund.

CROSS REFERENCE

| Function | Description |
|-----------------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 2000.00 | -- | EI Act, 96.4 |
| ba98.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba99.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba00.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba01.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba02.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba03.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba04.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba05.mpr: | 2000.00 | 0.0% | EI Act, 96.4 |
| ba06.mpr: | 2000.00 | 0.0% | EI Act, 96.(4) |
| ba07.mpr: | 2000.00 | 0.0% | EI Act, 96.(4) |
| ba08.mpr: | 2000.00 | 0.0% | EI Act, 96.(4) |
| ba09.mpr: | 2000.00 | 0.0% | EI Act, 96.(4) |
| ba10.mpr: | 2000.00 | 0.0% | EI Act, 96.(4) |
| ba11.mpr: | 2000.00 | 0.0% | EI Act, 96.(4) |
| ba12.mpr: | 2000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

UIEIREFTK EI contribution refund take up

DESCRIPTION

This is a take-up rate for the Employment Insurance Contributions Refund (imuicrf) which is available to individuals with employment income less than UIEIREF who apply for the refund. A take up of 1.000 denotes that all eligible recipients (based on employment income) would still receive the refund. A value less than 1.000 would result in only that proportion still getting the refund and the remainder would not.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 1.00000 | -- | User Supplied |
| ba98.mpr: | 1.00000 | 0.0% | User Supplied |
| ba99.mpr: | 1.00000 | 0.0% | User Supplied |
| ba00.mpr: | 1.00000 | 0.0% | User Supplied |
| ba01.mpr: | 1.00000 | 0.0% | User Supplied |
| ba02.mpr: | 1.00000 | 0.0% | User Supplied |
| ba03.mpr: | 1.00000 | 0.0% | User Supplied |
| ba04.mpr: | 1.00000 | 0.0% | User Supplied |
| ba05.mpr: | 1.00000 | 0.0% | User Supplied |
| ba06.mpr: | 1.00000 | 0.0% | User Supplied |
| ba07.mpr: | 1.00000 | 0.0% | User Supplied |
| ba08.mpr: | 1.00000 | 0.0% | User Supplied |
| ba09.mpr: | 1.00000 | 0.0% | User Supplied |
| ba10.mpr: | 1.00000 | 0.0% | User Supplied |
| ba11.mpr: | 1.00000 | 0.0% | User Supplied |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

UIEIREPOPT EI Benefit repayment option (1=repeaters have higher rate,2=one rate)

DESCRIPTION

There are two options for calculating the EI benefit recovery (clawback).

When UIEIREPOPT is set to 1, the benefit recovery depends on previous receipt of EI. For persons who had more than UIEINRT weeks of past EI receipt (ubeiwbp): their recovery was equal to the lesser of :

UIEIBRP * their benefits

and

UIEIRPR * (their net income (imicnet) – UIBRA).

For the rest of the population, and for persons with maternity, sickness, and parental benefits, the recovery was equal to the lesser of:

UIEIBRP * their benefits

and

UIEIRPR * (their net income (imicnet) – UIBRANR).

When UIEIREPOPT is set to 2, persons receiving maternity, sickness, and parental benefits are exempt from the benefit recovery. First time claimants of EI are also exempt. The rest of EI claimants all have the same rules. Their recovery is equal to UIEIRPR times the lesser of their benefits and the amount by which their net income (imicnet) exceeds UIBRANR.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|------------|-------|--------|---------------------------|
| ba97.mpr : | 1 | -- | Not in effect |
| ba98.mpr : | 1 | -- | Not in effect |
| ba99.mpr : | 1 | -- | Not in effect |
| ba00.mpr : | 2 | -- | HRDC Feb 23 press release |

| | | | |
|-----------|---|----|---------------------------------------|
| ba01.mpr: | 2 | -- | Federal Income Tax 2001 - Line 235 |
| ba02.mpr: | 2 | -- | Federal Income Tax 2002 - Line 235 |
| ba03.mpr: | 2 | -- | Federal Income Tax 2003 - Line 235 |
| ba04.mpr: | 2 | -- | Federal Income Tax 2004 - Line 235 |
| ba05.mpr: | 2 | -- | Federal Income Tax 2005 - Line 235 |
| ba06.mpr: | 2 | -- | Federal Income Tax 2006 - Line 235 |
| ba07.mpr: | 2 | -- | Federal Income Tax 2007 - Line 235 |
| ba08.mpr: | 2 | -- | Federal Income Tax 2008 - Line 235 |
| ba09.mpr: | 2 | -- | Federal Income Tax 2009 - Line 235 |
| ba10.mpr: | 2 | -- | Federal Income Tax 2010 - Line 235 |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

UIEIRPR EI benefit clawback rate

DESCRIPTION

When UIEIREPOPT is set to 1, this rate is used to calculate the EI benefit recovery in the following way. The recovery is equal to the minimum of a person's benefit times a rate (which varies depending on their previous receipt of EI), and this rate (UIEIRPR) times the amount by which a person's net income (imicnet) exceeds a turndown (which varies depending on their previous receipt of EI).

When UIEIREPOPT is set to 2, the benefit recovery is equal to this rate (UIEIRPR) times the minimum of the person's benefit and the amount by which a person's net income (imicnet) exceeds a turndown (UIBRANR).

For more explanation, see UIEIREPOPT.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.30000 | -- | EI Act 145.1 |
| ba98.mpr: | 0.30000 | 0.0% | EI Act 145.1 |
| ba99.mpr: | 0.30000 | 0.0% | EI Act 145.1 |
| ba00.mpr: | 0.30000 | 0.0% | Federal Income Tax 2000 - Line 235 |
| ba01.mpr: | 0.30000 | 0.0% | Federal Income Tax 2001 - Line 235 & Form T4E |
| ba02.mpr: | 0.30000 | 0.0% | Federal Income Tax 2002 - Line 235 & Form T4E |
| ba03.mpr: | 0.30000 | 0.0% | Federal Income Tax 2003 - Line 235 & Form T4E |
| ba04.mpr: | 0.30000 | 0.0% | Federal Income Tax 2004 - Line 235 & Form T4E |
| ba05.mpr: | 0.30000 | 0.0% | Federal Income Tax 2005 - Line 235 & Form T4E |
| ba06.mpr: | 0.30000 | 0.0% | EI Act 145.(1) |
| ba07.mpr: | 0.30000 | 0.0% | EI Act 145.(1) |
| ba08.mpr: | 0.30000 | 0.0% | EI Act 145.(1) |
| ba09.mpr: | 0.30000 | 0.0% | EI Act 145.(1) |
| ba10.mpr: | 0.30000 | 0.0% | EI Act 145.(1) |
| ba11.mpr: | 0.30000 | 0.0% | EI Act 145.(1) |
| ba12.mpr: | 0.30000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.30000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.30000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.30000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.30000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

UIEITKP is used to randomly reduce the number of EI beneficiaries by province. An observation with calculated EI benefits has all its EI calculated variables set to zero if a random number is lower than the value set to UIEITKP. It means all the observations are selected in the years where UIEITKP is set to zero. UIEITKP is set to zero for all the years.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|------------|-------|---|
| ba97.mpr : | 10 | [Rows] Iterative calculation from SPSD/M |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| 0.00000 | | |
| ba98.mpr : | | [Same] Iterative calculation from SPSD/M |
| ba99.mpr : | | [Same] Iterative calculation from SPSD/M |
| ba00.mpr : | | [Same] Iterative calculation from SPSD/M |
| ba01.mpr : | | [Same] Iterative calculation from SPSD/M |

| | | |
|-----------|--------|----------------------------|
| ba02.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba03.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba04.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba05.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba06.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba07.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba08.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba09.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba10.mpr: | [Same] | Iterative calculation from |
| | SPSD/M | |
| ba11.mpr: | [Same] | Copied from ba10.mpr |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

UIEIYRS Number of years of previous EI benefits calculated

DESCRIPTION

In Employment Insurance, in order to implement the intensity rule and the clawback, the number of weeks of EI benefits received in the past is needed. UIEIYRS is the number of years included in this calculation. If UIEIYRS is equal to 1, only the weeks of benefits in the past year are included. If UIEIYRS is equal to 4, the weeks in the past four years are included. The maximum number of years which can be calculated is 5.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|---|
| ba97.mpr: | 0 | -- EI Act 15.2 |
| ba98.mpr: | 1 | -- Human Resources Development |
| ba99.mpr: | 2 | -- Human Resources Development |
| ba00.mpr: | 3 | -- Human Resources Development |
| ba01.mpr: | 4 | -- Human Resources Development |
| ba02.mpr: | 0 | -- Not in effect (intensity rule eliminated) |
| ba03.mpr: | 0 | -- Not in effect (intensity rule eliminated) |
| ba04.mpr: | 0 | -- Not in effect |
| ba05.mpr: | 0 | -- Not in effect |
| ba06.mpr: | 0 | -- Not in effect |
| ba07.mpr: | 0 | -- Not in effect |
| ba08.mpr: | 0 | -- Not in effect |
| ba09.mpr: | 0 | -- Not in effect |
| ba10.mpr: | 0 | -- Not in effect |
| ba11.mpr: | 0 | -- Not in effect |
| ba12.mpr: | 0 | -- Copied from ba11.mpr |
| ba13.mpr: | 0 | -- Copied from ba12.mpr |
| ba14.mpr: | 0 | -- Copied from ba13.mpr |
| ba15.mpr: | 0 | -- Copied from ba14.mpr |
| ba16.mpr: | 0 | -- Copied from ba15.mpr |

UIENTFLAG Basic entrance requirements flag

DESCRIPTION

When this flag is set to 0 the execution of the uient sub-function in ui.cpp is suppressed and all EI claimants are deemed to have a valid claim. When set to 1, eligibility entrance requirement tests in uient (weeks of work by claim type) are applied.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | FLAG |
| ba98.mpr: | 1 | -- | FLAG |
| ba99.mpr: | 1 | -- | FLAG |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | FLAG |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UIERNMAX Maximum insurable earnings

DESCRIPTION

Dollar value of maximum weekly insurable earnings.

CROSS REFERENCE

| Function | Description |
|----------|---|
| mpc | Calculate derived model parameters and do edits |
| txinet | Compute net income |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 750.00 | -- | EI Act, 4.a |
| ba98.mpr: | 750.00 | 0.0% | EI Act, 4.a |
| ba99.mpr: | 750.00 | 0.0% | EI Act, 4.a |
| ba00.mpr: | 750.00 | 0.0% | EI Act, 4.a |
| ba01.mpr: | 750.00 | 0.0% | EI Act, 4.a |
| ba02.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2002 - T4127 |
| ba03.mpr: | 750.00 | 0.0% | Department of Finance News Release - Nov 28/02 |
| ba04.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2004 - T4127 |
| ba05.mpr: | 750.00 | 0.0% | Payroll Deductions Formulas 2005 - T4127 |
| ba06.mpr: | 750.00 | 0.0% | CRA News Release 2005- 075 |
| ba07.mpr: | 769.23 | 2.6% | CRA T4127- Effective January 1 2007 |
| ba08.mpr: | 790.38 | 2.7% | Finance News Release 2007- 084 |
| ba09.mpr: | 813.46 | 2.9% | Finance News Release 2008- 092 |
| ba10.mpr: | 830.77 | 2.1% | Government of Canada News Release 2009/10/16 |
| ba11.mpr: | 850.00 | 2.3% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 878.00 | 3.3% | Grown from ba11.mpr using UIR=1.032941 |
| ba13.mpr: | 908.00 | 3.4% | Grown from ba12.mpr using UIR=1.034169 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 941.00 | 3.6% | Grown from ba13.mpr using UIR=1.036344 |
| ba15.mpr: | 977.00 | 3.8% | Grown from ba14.mpr using UIR=1.038257 |
| ba16.mpr: | 1013.00 | 3.7% | Grown from ba15.mpr using UIR=1.036847 |

UIEWK Entitlement (weeks) [wkwrk, uer]

DESCRIPTION

This array parameter gives maximum number of weeks of entitlement for the UI and EI systems.

Under the EI system introduced in 1997 weeks of entitlement depend on the local unemployment rate and the number of hours worked. The array has 43 rows and 12 columns. Columns represent ranges of local unemployment rate, starting at 6% and increasing to 17%. Rows represent the number of hours worked prior to claim, starting at 350 hours and increasing to 1820 by increments of 35 hours.

In 2009, legislation was passed which extended the maximum duration of claims which had not ended by March 12, 2009 and which began by September 11, 2010. The SPSM has implemented a simplified version of this change by extending all claims in 2009 and 2010 by 5 weeks and by not extending any claims in 2011.

Note that the duration of modeled claims will not exceed the observed durations on the database except when the following parameters are used: UIREGWKFCT, UITRNWKFCT, UIOTHWKFCT, UIEXTMATWKS, UIBEHAVOPT, UIBEHAVREGFLG, and UIEXTWKS. Please see the description of the ui algorithm for more details about the duration of EI claims.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | | Source | | | | | | | | | |
|-----------|-------|----|---|----|----|----|----|----|----|----|----|----|
| ba97.mpr: | 43 | | [Rows] EI Regular Benefits, Section III | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 28 | 30 | 32 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 24 | 26 | 28 | 30 | 32 | |
| | 0 | 0 | 0 | 0 | 0 | 23 | 25 | 27 | 29 | 31 | 33 | |
| | 0 | 0 | 0 | 0 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | |
| | 0 | 0 | 0 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | |
| | 0 | 0 | 17 | 19 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 |
| | 0 | 0 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 |
| | 0 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 |
| 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | |
| 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | |
| 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | |
| 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | |
| 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | |
| 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | |
| 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | |
| 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | |
| 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | |
| 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | |
| 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | |
| 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | |
| 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | |
| 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | |
| 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | |
| 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | |
| 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | |
| 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | |
| 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | |
| 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | |
| 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | |
| 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | |
| 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | |
| 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | |
| 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | |
| 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | |
| 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | |
| 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | 45 | |

| | | | | | | | | | | | | |
|-----------|----|----|----|----|----|--------|----|---------------------------------------|----|----|----|----|
| | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | 45 |
| | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | 45 | 45 |
| | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | 45 | 45 |
| | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| ba98.mpr: | | | | | | [Same] | | EI Regular Benefits, Section III | | | | |
| ba99.mpr: | | | | | | [Same] | | EI Regular Benefits, Section III | | | | |
| ba00.mpr: | | | | | | [Same] | | EI Regular Benefits, Section III | | | | |
| ba01.mpr: | | | | | | [Same] | | Employment Insurance Regular Benefits | | | | |
| ba02.mpr: | | | | | | [Same] | | Employment Insurance Regular Benefits | | | | |
| ba03.mpr: | | | | | | [Same] | | Employment Insurance Regular Benefits | | | | |
| ba04.mpr: | | | | | | [Same] | | EI Act, 12.2 and Schedule 1 | | | | |
| ba05.mpr: | | | | | | [Same] | | EI Act, 12.2 and Schedule 1 | | | | |
| ba06.mpr: | | | | | | [Same] | | EI Act, 12.(2) and Schedule 1 | | | | |
| ba07.mpr: | | | | | | [Same] | | EI Act, 12.(2) and Schedule 1 | | | | |
| ba08.mpr: | | | | | | [Same] | | EI Act, 12.(2) and Schedule 1 | | | | |
| ba09.mpr: | | | 43 | | | [Rows] | | Budget 2009 (simplified) | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 33 | 35 | 37 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 | 31 | 33 | 35 | 37 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 28 | 30 | 32 | 34 | 36 | 38 |
| | 0 | 0 | 0 | 0 | 0 | 26 | 28 | 30 | 32 | 34 | 36 | 38 |
| | 0 | 0 | 0 | 0 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 |
| | 0 | 0 | 0 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 |
| | 0 | 0 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 |
| | 0 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 |
| | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 |
| | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 |
| | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 |
| | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 |
| | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 |
| | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 |
| | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 |
| | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 |
| | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 |
| | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 |
| | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 |

| | | | | | | | | | | | |
|-----------|----|----|----|----|----|--------|----|--------------------------|----|----|----|
| 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 |
| 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 |
| 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 |
| 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 |
| 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 |
| 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 |
| 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 |
| 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 | 50 |
| 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 | 50 |
| 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 | 50 |
| 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 | 50 | 50 |
| 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 | 50 | 50 |
| 32 | 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 | 50 | 50 | 50 |
| 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 | 50 | 50 | 50 |
| 34 | 36 | 38 | 40 | 42 | 44 | 46 | 48 | 50 | 50 | 50 | 50 |
| 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 | 50 | 50 | 50 | 50 |
| 36 | 38 | 40 | 42 | 44 | 46 | 48 | 50 | 50 | 50 | 50 | 50 |
| 37 | 39 | 41 | 43 | 45 | 47 | 49 | 50 | 50 | 50 | 50 | 50 |
| 38 | 40 | 42 | 44 | 46 | 48 | 50 | 50 | 50 | 50 | 50 | 50 |
| 39 | 41 | 43 | 45 | 47 | 49 | 50 | 50 | 50 | 50 | 50 | 50 |
| 40 | 42 | 44 | 46 | 48 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| 41 | 43 | 45 | 47 | 49 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| ba10.mpr: | | | | | | [Same] | | Budget 2009 (simplified) | | | |
| ba11.mpr: | | 43 | | | | [Rows] | | Budget 2009 (simplified) | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 | 28 | 30 | 32 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 | 26 | 28 | 30 | 32 |
| 0 | 0 | 0 | 0 | 0 | 0 | 23 | 25 | 27 | 29 | 31 | 33 |
| 0 | 0 | 0 | 0 | 0 | 21 | 23 | 25 | 27 | 29 | 31 | 33 |
| 0 | 0 | 0 | 0 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 |
| 0 | 0 | 0 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 |
| 0 | 0 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 |
| 0 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 |
| 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 |
| 14 | 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 |
| 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 |
| 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 |
| 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 |
| 16 | 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 |
| 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 |
| 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 |
| 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 |
| 18 | 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 |
| 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 |
| 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 |
| 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 |

| | | | | | | | | | | | |
|-----------|----|----|----|----|----|--------|----|----|----|----------------------|----|
| 20 | 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 |
| 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 |
| 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 |
| 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 |
| 22 | 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 |
| 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 |
| 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 |
| 24 | 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 |
| 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 |
| 26 | 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 |
| 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 |
| 28 | 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 |
| 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 |
| 30 | 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 |
| 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | 45 |
| 32 | 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | 45 |
| 33 | 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | 45 | 45 |
| 34 | 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | 45 | 45 |
| 35 | 37 | 39 | 41 | 43 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| 36 | 38 | 40 | 42 | 44 | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| ba12.mpr: | | | | | | [Same] | | | | Copied from ba11.mpr | |
| ba13.mpr: | | | | | | [Same] | | | | Copied from ba12.mpr | |
| ba14.mpr: | | | | | | [Same] | | | | Copied from ba13.mpr | |
| ba15.mpr: | | | | | | [Same] | | | | Copied from ba14.mpr | |
| ba16.mpr: | | | | | | [Same] | | | | Copied from ba15.mpr | |

UIEXTMATWKS Additional weeks for maternity - behavioural response

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. The parameter UIEXTMATWKS allows maternity claims to be extended by UIEXTMATWKS, allowing the modelled claim to exceed the observed duration of the claim.

This duration adjustment happens after those controlled by UIBEHAVOPT and will be done in addition to those adjustments.

For other claim duration adjustment parameters, please see the parameters UIOTHWKFCT, UITRNWKFCT and UIBEHAVOPT.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | User |
| ba98.mpr: | 0 | -- | User |
| ba99.mpr: | 0 | -- | User |
| ba00.mpr: | 0 | -- | User |
| ba01.mpr: | 0 | -- | User |
| ba02.mpr: | 0 | -- | User |
| ba03.mpr: | 0 | -- | User |
| ba04.mpr: | 0 | -- | User |
| ba05.mpr: | 0 | -- | User |
| ba06.mpr: | 0 | -- | User |
| ba07.mpr: | 0 | -- | User |
| ba08.mpr: | 0 | -- | User |
| ba09.mpr: | 0 | -- | User |
| ba10.mpr: | 0 | -- | User |
| ba11.mpr: | 0 | -- | User |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

UIEXTWKS Additional weeks for any type of benefit - behavioural response

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. UIBEHAVOPT controls the adjustment of the duration of regular, sickness, maternity, parental and fishing claims so they may exceed observed durations on the database without exceeding the maximum duration.

When UIBEHAVOPT is set to 3, people will take up to UIEXTWKS weeks more than they did on the database (without exceeding the maximum number of weeks allowed). When UIBEHAVOPT is not set to 3, then UIEXTWKS will have no effect.

When UIBEHAVREGFLG is turned on, the adjustment only occur for regular claims (sickness, maternity, parental and fishing claims are no longer modified).

For other claim duration adjustment parameters, please see the parameters UIOTHWKFCT, UITRNWKFCT, UIEXTMATWKS and UIBEHAVOPT.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | User Supplied |
| ba98.mpr: | 0 | -- | User Supplied |
| ba99.mpr: | 0 | -- | User Supplied |
| ba00.mpr: | 0 | -- | User Supplied |
| ba01.mpr: | 0 | -- | User Supplied |
| ba02.mpr: | 0 | -- | User Supplied |
| ba03.mpr: | 0 | -- | User Supplied |
| ba04.mpr: | 0 | -- | User Supplied |
| ba05.mpr: | 0 | -- | User Supplied |
| ba06.mpr: | 0 | -- | User Supplied |
| ba07.mpr: | 0 | -- | User Supplied |
| ba08.mpr: | 0 | -- | User Supplied |
| ba09.mpr: | 0 | -- | User Supplied |
| ba10.mpr: | 0 | -- | User Supplied |
| ba11.mpr: | 0 | -- | User Supplied |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

If UIFLAG is equal to 1, the Employment Insurance algorithm is run. Otherwise it is skipped.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Permanent Program |
| ba98.mpr: | 1 | -- | Permanent Program |
| ba99.mpr: | 1 | -- | Permanent Program |
| ba00.mpr: | 1 | -- | Permanent Program |
| ba01.mpr: | 1 | -- | Permanent Program |
| ba02.mpr: | 1 | -- | Permanent Program |
| ba03.mpr: | 1 | -- | Permanent Program |
| ba04.mpr: | 1 | -- | Permanent Program |
| ba05.mpr: | 1 | -- | Permanent Program |
| ba06.mpr: | 1 | -- | Permanent Program |
| ba07.mpr: | 1 | -- | Permanent Program |
| ba08.mpr: | 1 | -- | Permanent Program |
| ba09.mpr: | 1 | -- | Permanent Program |
| ba10.mpr: | 1 | -- | Permanent Program |
| ba11.mpr: | 1 | -- | Permanent Program |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

UIFSHERMIN Min. earnings to qualify for fish. benefits [unempl. rate]

DESCRIPTION

This parameter represents the minimum earnings in the past 31 weeks which are required to qualify for fishing benefits. They depend on the local unemployment rate (ucuer).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 9 | [Rows] EI Fishing Regulations Schedule |
| | 0 | 4200 (-33.3333) |
| | 6 | 4000 (-200.0000) |
| | 7 | 3800 (-200.0000) |
| | 8 | 3600 (-200.0000) |
| | 9 | 3400 (-200.0000) |
| | 10 | 3200 (-300.0000) |
| | 11 | 2900 (-200.0000) |
| | 12 | 2700 (-200.0000) |
| | 13 | 2500 (-200.0000) |
| ba98.mpr: | | [Same] EI Fishing Regulations Schedule |
| ba99.mpr: | | [Same] EI Fishing Regulations Schedule |
| ba00.mpr: | | [Same] Employment Insurance and fishing, Section II |
| ba01.mpr: | | [Same] Employment Insurance and Fishing |

| | | |
|-----------|--------|--|
| ba02.mpr: | [Same] | Employment Insurance and Fishing |
| ba03.mpr: | [Same] | Employment Insurance and Fishing |
| ba04.mpr: | [Same] | Employment Insurance (Fishing) Regulations, 17 |
| ba05.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba06.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba07.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba08.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba09.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba10.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba11.mpr: | [Same] | Employment Insurance (Fishing) Regulations, Schedule |
| ba12.mpr: | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | [Same] | Grown from ba15.mpr using NONE=1.0000 |

UIMATHRMIN Minimum hours to qualify for maternity benefits

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI maternity benefits.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 700 | -- Maternity, parental and sickness, p.7 |
| ba98.mpr: | 700 | -- Maternity, Parental and Sickness, p.7 |
| ba99.mpr: | 700 | -- Maternity, Parental and Sickness, p.7 |
| ba00.mpr: | 700 | -- Maternity, Parental and Sickness Benefits |
| ba01.mpr: | 600 | -- Federal Budget Plan 2000 - page 137 |
| ba02.mpr: | 600 | -- Maternity, Parental and Sickness Benefits |
| ba03.mpr: | 600 | -- Maternity, Parental and Sickness Benefits |
| ba04.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba05.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba06.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba07.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba08.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba09.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba10.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba11.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba12.mpr: | 600 | -- Copied from ba11.mpr |

| | | | |
|-----------|-----|----|----------------------|
| ba13.mpr: | 600 | -- | Copied from ba12.mpr |
| ba14.mpr: | 600 | -- | Copied from ba13.mpr |
| ba15.mpr: | 600 | -- | Copied from ba14.mpr |
| ba16.mpr: | 600 | -- | Copied from ba15.mpr |

UIMAXDUR Maximum duration of an EI claim

DESCRIPTION

The maximum weeks of benefits payable on a given claim (all phases combined).

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 45 | -- | EI Regular Benefits, Section III |
| ba98.mpr: | 45 | -- | EI Regular Benefits, Section III |
| ba99.mpr: | 45 | -- | EI Regular Benefits, Section III |
| ba00.mpr: | 45 | -- | EI Regular Benefits, Section III |
| ba01.mpr: | 45 | -- | Employment Insurance Regular Benefits |
| ba02.mpr: | 45 | -- | Employment Insurance Regular Benefits |
| ba03.mpr: | 45 | -- | Employment Insurance Regular Benefits |
| ba04.mpr: | 45 | -- | EI Act, 12.2 |
| ba05.mpr: | 45 | -- | EI Act, 12.2 |
| ba06.mpr: | 45 | -- | EI Act, 12.(2) |

| | | | |
|-----------|----|----|--------------------------|
| ba07.mpr: | 45 | -- | EI Act, 12.(2) |
| ba08.mpr: | 45 | -- | EI Act, 12.(2) |
| ba09.mpr: | 50 | -- | Budget 2009 (simplified) |
| ba10.mpr: | 50 | -- | Budget 2009 (simplified) |
| ba11.mpr: | 45 | -- | Budget 2009 (simplified) |
| ba12.mpr: | 45 | -- | Copied from ba11.mpr |
| ba13.mpr: | 45 | -- | Copied from ba12.mpr |
| ba14.mpr: | 45 | -- | Copied from ba13.mpr |
| ba15.mpr: | 45 | -- | Copied from ba14.mpr |
| ba16.mpr: | 45 | -- | Copied from ba15.mpr |

UIMAXFSHWKS

Maximum number of weeks - fishing

DESCRIPTION

The operational maximum weeks of entitlement to fishing benefits. However, benefits are paid to self-employed fishermen only from November 1st to May 15th.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 26 | -- | EI Fishing Regulations 12 |
| ba98.mpr: | 26 | -- | EI Fishing Regulations 12 |
| ba99.mpr: | 26 | -- | EI Fishing Regulations 12 |
| ba00.mpr: | 26 | -- | Employment Insurance and fishing, Section I |
| ba01.mpr: | 26 | -- | Employment Insurance and Fishing |
| ba02.mpr: | 26 | -- | Employment Insurance and Fishing |

| | | | |
|-----------|----|----|--|
| ba03.mpr: | 26 | -- | Employment Insurance and Fishing |
| ba04.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.12 |
| ba05.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.12 |
| ba06.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.(12) |
| ba07.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.(12) |
| ba08.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.(12) |
| ba09.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.(12) |
| ba10.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.(12) |
| ba11.mpr: | 26 | -- | Employment Insurance (Fishing) Regulations, 8.(12) |
| ba12.mpr: | 26 | -- | Copied from ba11.mpr |
| ba13.mpr: | 26 | -- | Copied from ba12.mpr |
| ba14.mpr: | 26 | -- | Copied from ba13.mpr |
| ba15.mpr: | 26 | -- | Copied from ba14.mpr |
| ba16.mpr: | 26 | -- | Copied from ba15.mpr |

UIMAXMATWKS Maximum number of weeks - maternity

DESCRIPTION

The maximum weeks of entitlement to maternity benefits. When a person also receives parental benefits (ucgotpa = 1), then UIMAXPARWKS is also added to the maximum. When a person also receives regular benefits, the claim modeled may be changed to regular claims.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 15 | -- | EI act. 12.3.a |
| ba98.mpr: | 15 | -- | EI act. 12.3.a |
| ba99.mpr: | 15 | -- | EI Act 12.3.a |
| ba00.mpr: | 15 | -- | Maternity, Parental and Sickness Benefits |
| ba01.mpr: | 15 | -- | EI Act, 12.3 |
| ba02.mpr: | 15 | -- | EI Act, 12.3 |
| ba03.mpr: | 15 | -- | EI Act, 12.3 |
| ba04.mpr: | 15 | -- | EI Act, 12.3 |
| ba05.mpr: | 15 | -- | EI Act, 12.3 |
| ba06.mpr: | 15 | -- | EI Act, 12.(3)(a) |
| ba07.mpr: | 15 | -- | EI Act, 12.(3)(a) |
| ba08.mpr: | 15 | -- | EI Act, 12.(3)(a) |
| ba09.mpr: | 15 | -- | EI Act, 12.(3)(a) |
| ba10.mpr: | 15 | -- | EI Act, 12.(3)(a) |
| ba11.mpr: | 15 | -- | EI Act, 12.(3)(a) |
| ba12.mpr: | 15 | -- | Copied from ba11.mpr |
| ba13.mpr: | 15 | -- | Copied from ba12.mpr |
| ba14.mpr: | 15 | -- | Copied from ba13.mpr |
| ba15.mpr: | 15 | -- | Copied from ba14.mpr |
| ba16.mpr: | 15 | -- | Copied from ba15.mpr |

UIMAXPARWKS

Maximum number of weeks - parental

DESCRIPTION

The maximum weeks of entitlement to parental benefits. However, parental claims may be changed to regular claims.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 10 | -- | UI Legislation |
| ba98.mpr: | 10 | -- | UI Legislation |
| ba99.mpr: | 10 | -- | UI Legislation |
| ba00.mpr: | 10 | -- | Maternity, Parental and Sickness Benefits |
| ba01.mpr: | 35 | -- | Federal Budget 2000, p.137 |
| ba02.mpr: | 35 | -- | Maternity, Parental and Sickness Benefits |
| ba03.mpr: | 35 | -- | EI Act, 12.3 |
| ba04.mpr: | 35 | -- | EI Act, 12.3 |
| ba05.mpr: | 35 | -- | EI Act, 12.3 |
| ba06.mpr: | 35 | -- | EI Act, 12.(3)(b) |
| ba07.mpr: | 35 | -- | EI Act, 12.(3)(b) |
| ba08.mpr: | 35 | -- | EI Act, 12.(3)(b) |
| ba09.mpr: | 35 | -- | EI Act, 12.(3)(b) |
| ba10.mpr: | 35 | -- | EI Act, 12.(3)(b) |
| ba11.mpr: | 35 | -- | EI Act, 12.(3)(b) |
| ba12.mpr: | 35 | -- | Copied from ba11.mpr |
| ba13.mpr: | 35 | -- | Copied from ba12.mpr |
| ba14.mpr: | 35 | -- | Copied from ba13.mpr |
| ba15.mpr: | 35 | -- | Copied from ba14.mpr |
| ba16.mpr: | 35 | -- | Copied from ba15.mpr |

UIMAXSICWKS Maximum number of weeks - sickness

DESCRIPTION

The maximum weeks of entitlement to sickness benefits. However, sickness claims may be changed to regular claims.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 15 | -- | EI Act 12.3.c |
| ba98.mpr: | 15 | -- | EI Act |
| ba99.mpr: | 15 | -- | EI Act |
| ba00.mpr: | 15 | -- | Maternity, Parental and Sickness Benefits |
| ba01.mpr: | 15 | -- | EI Act, 12.3 |
| ba02.mpr: | 15 | -- | EI Act, 12.3 |
| ba03.mpr: | 15 | -- | EI Act, 12.3 |
| ba04.mpr: | 15 | -- | EI Act, 12.3 |
| ba05.mpr: | 15 | -- | EI Act, 12.3 |
| ba06.mpr: | 15 | -- | EI Act, 12.(3)(c) |
| ba07.mpr: | 15 | -- | EI Act, 12.(3)(c) |
| ba08.mpr: | 15 | -- | EI Act, 12.(3)(c) |
| ba09.mpr: | 15 | -- | EI Act, 12.(3)(c) |
| ba10.mpr: | 15 | -- | EI Act, 12.(3)(c) |
| ba11.mpr: | 15 | -- | EI Act, 12.(3)(c) |
| ba12.mpr: | 15 | -- | Copied from ba11.mpr |
| ba13.mpr: | 15 | -- | Copied from ba12.mpr |
| ba14.mpr: | 15 | -- | Copied from ba13.mpr |
| ba15.mpr: | 15 | -- | Copied from ba14.mpr |
| ba16.mpr: | 15 | -- | Copied from ba15.mpr |

UINEREHRMIN Minimum hours to qualify for new entrant or re-entrant

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying period needed for a new entrant or re-entrant (ucnere) to be eligible for EI. The new entrant/re-entrant qualification test is only applied when UIEINEREF LG is set to 1. Otherwise the regular test, UIREGHRMIN, is used.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 910 | -- | EI Act, 7.3.b |
| ba98.mpr: | 910 | -- | EI Act, 7.3.b |
| ba99.mpr: | 910 | -- | EI Act, 7.3.b |
| ba00.mpr: | 910 | -- | EI Act, 7.3.b |
| ba01.mpr: | 910 | -- | EI Act, 7.3 |
| ba02.mpr: | 910 | -- | EI Act, 7.3.b |
| ba03.mpr: | 910 | -- | EI Act, 7.3.b |
| ba04.mpr: | 910 | -- | EI Act, 7.3.b |
| ba05.mpr: | 910 | -- | EI Act, 7.3.b |
| ba06.mpr: | 910 | -- | EI Act, 7.(3)(b) |
| ba07.mpr: | 910 | -- | EI Act, 7.(3)(b) |
| ba08.mpr: | 910 | -- | EI Act, 7.(3)(b) |
| ba09.mpr: | 910 | -- | EI Act, 7.(3)(b) |
| ba10.mpr: | 910 | -- | EI Act, 7.(3)(b) |
| ba11.mpr: | 910 | -- | EI Act, 7.(3)(b) |
| ba12.mpr: | 910 | -- | Copied from ba11.mpr |
| ba13.mpr: | 910 | -- | Copied from ba12.mpr |
| ba14.mpr: | 910 | -- | Copied from ba13.mpr |
| ba15.mpr: | 910 | -- | Copied from ba14.mpr |

UIOTHBNFCT EI other benefits per week adjustment factor

DESCRIPTION

This parameter allows the user to increase the dollar amount of other benefits for all recipients of other benefits by up to twice the actual amount. Other types of benefits will include everything not included in regular, sickness, maternity, parental, fishing or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

The actual other benefit (ucothbr) is multiplied by the factor UIOTHBNFCT plus one(1). For example, setting UIOTHWNFCT to one will result in the amount of other benefits to be multiplied by 2; a factor of .5 would result in benefits being multiplied by 1.5.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | User Supplied |
| ba98.mpr: | 0.00000 | -- | User Supplied |
| ba99.mpr: | 0.00000 | -- | User Supplied |
| ba00.mpr: | 0.00000 | -- | User Supplied |
| ba01.mpr: | 0.00000 | -- | User Supplied |
| ba02.mpr: | 0.00000 | -- | User Supplied |
| ba03.mpr: | 0.00000 | -- | User Supplied |
| ba04.mpr: | 0.00000 | -- | User Supplied |
| ba05.mpr: | 0.00000 | -- | User Supplied |
| ba06.mpr: | 0.00000 | -- | User Supplied |
| ba07.mpr: | 0.00000 | -- | User Supplied |

| | | | |
|-----------|---------|----|----------------------|
| ba08.mpr: | 0.00000 | -- | User Supplied |
| ba09.mpr: | 0.00000 | -- | User Supplied |
| ba10.mpr: | 0.00000 | -- | User Supplied |
| ba11.mpr: | 0.00000 | -- | User Supplied |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

UIOTHWKFCT EI other benefits weeks adjustment factor

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. This parameter allows the user to increase the claim duration of other benefits for all recipients of other benefits by up to twice the actual number of weeks on other benefits. Other types of benefits will include everything not included in regular, sickness, maternity, parental, fishing or training. The list of other benefits included will vary depending on the year of the program. But they may include such items as job creation benefits, work sharing benefits, and self-employed assistance.

The actual other benefit weeks (ucothwk) are multiplied by the factor UIOTHWKFCT plus one (1). For example, setting UIOTHWKFCT to one will result in the number of weeks of other benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

For other claim duration adjustment parameters, please see the parameters UITRNWKFCT, UIEXTMATWKS and UIBEHAVOPT.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | User Supplied |
| ba98.mpr: | 0.00000 | -- | User Supplied |
| ba99.mpr: | 0.00000 | -- | User Supplied |
| ba00.mpr: | 0.00000 | -- | User Supplied |
| ba01.mpr: | 0.00000 | -- | User Supplied |
| ba02.mpr: | 0.00000 | -- | User Supplied |
| ba03.mpr: | 0.00000 | -- | User Supplied |
| ba04.mpr: | 0.00000 | -- | User Supplied |
| ba05.mpr: | 0.00000 | -- | User Supplied |
| ba06.mpr: | 0.00000 | -- | User Supplied |
| ba07.mpr: | 0.00000 | -- | User Supplied |
| ba08.mpr: | 0.00000 | -- | User Supplied |
| ba09.mpr: | 0.00000 | -- | User Supplied |
| ba10.mpr: | 0.00000 | -- | User Supplied |
| ba11.mpr: | 0.00000 | -- | User Supplied |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

UIPF EI contribution rate on earnings

DESCRIPTION

The proportion of EI insurable earnings payable as EI contributions.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.02900 | -- | Human Resources Development Canada |
| ba98.mpr: | 0.02700 | -6.9% | Revenue Canada Payroll Deduction Tables, 1998 |
| ba99.mpr: | 0.02550 | -5.6% | Revenue Canada Payroll Deduction Tables, January 1, 1999 |
| ba00.mpr: | 0.02400 | -5.9% | Revenue Canada Payroll Deduction Tables, January 1, 2000 |
| ba01.mpr: | 0.02250 | -6.2% | HRDC Sept 28 news release |
| ba02.mpr: | 0.02200 | -2.2% | Payroll Deductions Formulas 2002 - T4127 |
| ba03.mpr: | 0.02100 | -4.5% | Department of Finance News Release - Nov 28/02 |
| ba04.mpr: | 0.01980 | -5.7% | Payroll Deductions Formulas 2004 - T4127 |
| ba05.mpr: | 0.01950 | -1.5% | Payroll Deductions Formulas 2005 - T4127 |
| ba06.mpr: | 0.01870 | -4.1% | CRA News Release 2005- 075 |
| ba07.mpr: | 0.01800 | -3.7% | CRA T4127- Effective January 1 2007 |
| ba08.mpr: | 0.01730 | -3.9% | Finance News Release 2007- 084 |
| ba09.mpr: | 0.01730 | 0.0% | Finance News Release 2008- 092 |
| ba10.mpr: | 0.01730 | 0.0% | Canada's Economic Action Plan - Budget 2009, page 335 |
| ba11.mpr: | 0.01780 | 2.9% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.01780 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.01780 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.01780 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.01780 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.01780 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI regular benefits. The number of hours depend on the regional unemployment rate.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 9 | [Rows] EI act, 7.2 |
| | 0 | 700 (-5.8333) |
| | 6 | 665 (-35.0000) |
| | 7 | 630 (-35.0000) |
| | 8 | 595 (-35.0000) |
| | 9 | 560 (-35.0000) |
| | 10 | 525 (-35.0000) |
| | 11 | 490 (-35.0000) |
| | 12 | 455 (-35.0000) |
| | 13 | 420 (-35.0000) |
| ba98.mpr: | | [Same] EI act, 7.2 |
| ba99.mpr: | | [Same] EI Act, 7.2 |
| ba00.mpr: | | [Same] Employment Insurance, Section II |
| ba01.mpr: | | [Same] EI Act, 7.2 |
| ba02.mpr: | | [Same] EI Act, 7.2 |
| ba03.mpr: | | [Same] EI Act, 7.2 |
| ba04.mpr: | | [Same] EI Act, 7.2 |
| ba05.mpr: | | [Same] EI Act, 7.2 |
| ba06.mpr: | | [Same] EI Act, 7.(2) |

| | | |
|-----------|--------|----------------------|
| ba07.mpr: | [Same] | EI Act, 7.(2) |
| ba08.mpr: | [Same] | EI Act, 7.(2) |
| ba09.mpr: | [Same] | EI Act, 7.(2) |
| ba10.mpr: | [Same] | EI Act, 7.(2) |
| ba11.mpr: | [Same] | EI Act, 7.(2) |
| ba12.mpr: | [Same] | Copied from ba11.mpr |
| ba13.mpr: | [Same] | Copied from ba12.mpr |
| ba14.mpr: | [Same] | Copied from ba13.mpr |
| ba15.mpr: | [Same] | Copied from ba14.mpr |
| ba16.mpr: | [Same] | Copied from ba15.mpr |

UIREGWKFCT EI regular benefit weeks adjustment factor

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. UIBEHAVOPT controls the adjustment of the duration of regular, sickness, maternity, parental and fishing claims so they may exceed observed durations on the database without exceeding the maximum duration.

When UIBEHAVOPT is set to 1, then the maximum length of the claim will be lengthened by UIREGWKFCT times the number of unused weeks - maximum weeks eligible (ubp2max) minus actual weeks claimed on the database. For example, setting UIREGWKFCT to one will set the claim length to the maximum number of eligible weeks.

When UIBEHAVOPT is not set to 1, then UIREGWKFCT will have no effect.

When UIBEHAVREGFLG is turned on, the adjustment only occur for regular claims (sickness, maternity, parental and fishing claims are no longer modified).

For other claim duration adjustment parameters, please see the parameters UIOTHWKFCT, UITRNWKFCT, UIEXTMATWKS and UIBEHAVOPT.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | User Supplied |
| ba98.mpr: | 0.00000 | -- | User Supplied |
| ba99.mpr: | 0.00000 | -- | User Supplied |
| ba00.mpr: | 0.00000 | -- | User Supplied |
| ba01.mpr: | 0.00000 | -- | User Supplied |
| ba02.mpr: | 0.00000 | -- | User Supplied |
| ba03.mpr: | 0.00000 | -- | User Supplied |
| ba04.mpr: | 0.00000 | -- | User Supplied |
| ba05.mpr: | 0.00000 | -- | User Supplied |
| ba06.mpr: | 0.00000 | -- | User Supplied |
| ba07.mpr: | 0.00000 | -- | User Supplied |
| ba08.mpr: | 0.00000 | -- | User Supplied |
| ba09.mpr: | 0.00000 | -- | User Supplied |
| ba10.mpr: | 0.00000 | -- | User Supplied |
| ba11.mpr: | 0.00000 | -- | User Supplied |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

UISICHRMIN Minimum hours to qualify for sickness benefits

DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI sickness benefits.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth Source |
|-----------|-------|--|
| ba97.mpr: | 700 | -- Maternity, parental and sickness, p.7 |
| ba98.mpr: | 700 | -- Maternity, Parental and Sickness, p.7 |
| ba99.mpr: | 700 | -- Maternity, Parental and Sickness, p.7 |
| ba00.mpr: | 700 | -- Maternity, Parental and Sickness Benefits |
| ba01.mpr: | 600 | -- Federal Budget Plan 2000 - page 137 |
| ba02.mpr: | 600 | -- Maternity, Parental and Sickness Benefits |
| ba03.mpr: | 600 | -- Maternity, Parental and Sickness Benefits |
| ba04.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba05.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba06.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba07.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba08.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba09.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba10.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba11.mpr: | 600 | -- Employment Insurance Regulations, 93.1.b |
| ba12.mpr: | 600 | -- Copied from ba11.mpr |
| ba13.mpr: | 600 | -- Copied from ba12.mpr |
| ba14.mpr: | 600 | -- Copied from ba13.mpr |
| ba15.mpr: | 600 | -- Copied from ba14.mpr |
| ba16.mpr: | 600 | -- Copied from ba15.mpr |

UITARGET EI target for the number of cases

DESCRIPTION

Users can increase or decrease the number of Employment Insurance (EI) by increasing or decreasing UITARGET.

Interval between 0.5 and 0.95 allows for a maximum increase of 75% in the number of EI recipients. Interval between 0.05 and 0.5 allows for a maximum decrease of 75% in the number of EI recipients. Individuals are selected and get EI history when iduirank/1000 is lower than UITARGET. Maximum variation may vary by province.

See iduipred, iduirank.

For more information on using this facility, see the *User's Guide* under Miscellaneous Facilities.

CROSS REFERENCE

| Function | Description |
|-----------------|---|
| ccept | Multiple calls of tax/transfer calculator |
| txinet | Compute net income |
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Source |
|------------------|--------------|--------------------------------|
| ba97.mpr : | 10 | [Rows] SPSD/M Development Team |
| 0.50000 | | |
| 0.50000 | | |
| 0.50000 | | |
| 0.50000 | | |
| 0.50000 | | |
| 0.50000 | | |
| 0.50000 | | |
| 0.50000 | | |

0.50000
0.50000
ba98.mpr: [Same] SPSD/M Development Team
ba99.mpr: [Same] SPSD/M Development Team
ba00.mpr: [Same] SPSD/M Development Team
ba01.mpr: [Same] SPSD/M Development Team
ba02.mpr: [Same] SPSD/M Development Team
ba03.mpr: [Same] SPSD/M Development Team
ba04.mpr: [Same] SPSD/M Development Team
ba05.mpr: [Same] SPSD/M Development Team
ba06.mpr: [Same] SPSD/M Development Team
ba07.mpr: [Same] SPSD/M Development Team
ba08.mpr: [Same] SPSD/M Development Team
ba09.mpr: [Same] SPSD/M Development Team
ba10.mpr: [Same] Copied from ba09.mpr
ba11.mpr: [Same] Copied from ba10.mpr
ba12.mpr: [Same] Copied from ba11.mpr
ba13.mpr: [Same] Copied from ba12.mpr
ba14.mpr: [Same] Copied from ba13.mpr
ba15.mpr: [Same] Copied from ba14.mpr
ba16.mpr: [Same] Copied from ba15.mpr

UITARGYMAX Maximum insurable earnings for target year

DESCRIPTION

The maximum weekly earnings insurable under the provisions of the EI program for the target year. The value defined by the EI ACT is updated annually in relation to a moving average of earnings determined from Revenue Canada data.

UITRBNFCT EI training benefit per week adjustment factor

DESCRIPTION

This parameter allows the user to increase the dollar amount of training benefits for all recipients of training benefits by up to twice the actual amount. The actual training benefit (uctrnbr) is multiplied by the factor UITRBNFCT plus one(1). For example, setting UITRBNFCT to one will result in the amount of training benefits to be multiplied by 2; a factor of .5 would result in benefits being multiplied by 1.5.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | User Supplied |
| ba98.mpr: | 0.00000 | -- | User Supplied |
| ba99.mpr: | 0.00000 | -- | User Supplied |
| ba00.mpr: | 0.00000 | -- | User Supplied |
| ba01.mpr: | 0.00000 | -- | User Supplied |
| ba02.mpr: | 0.00000 | -- | User Supplied |
| ba03.mpr: | 0.00000 | -- | User Supplied |
| ba04.mpr: | 0.00000 | -- | User Supplied |
| ba05.mpr: | 0.00000 | -- | User Supplied |
| ba06.mpr: | 0.00000 | -- | User Supplied |
| ba07.mpr: | 0.00000 | -- | User Supplied |
| ba08.mpr: | 0.00000 | -- | User Supplied |
| ba09.mpr: | 0.00000 | -- | User Supplied |
| ba10.mpr: | 0.00000 | -- | User Supplied |
| ba11.mpr: | 0.00000 | -- | User Supplied |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

UITRNWKFCT EI training benefit weeks adjustment factor

DESCRIPTION

The duration of modeled EI claims will normally not exceed observed durations on the database. This parameter allows the user to increase the claim duration of training benefits for all recipients of training benefits by up to twice the actual number of weeks on training. The actual training weeks (uctrnwk) are multiplied by the factor UITRNWKFCT plus one

(1). For example, setting UITRNWKFCT to one will result in the number of weeks of training benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

For other claim duration adjustment parameters, please see the parameters UIOTHWKFCT, UIEXTMATWKS, and UIBEHAVOPT.

CROSS REFERENCE

| Function | Description |
|----------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | User Supplied |
| ba98.mpr: | 0.00000 | -- | User Supplied |
| ba99.mpr: | 0.00000 | -- | User Supplied |
| ba00.mpr: | 0.00000 | -- | User Supplied |
| ba01.mpr: | 0.00000 | -- | User Supplied |
| ba02.mpr: | 0.00000 | -- | User Supplied |
| ba03.mpr: | 0.00000 | -- | User Supplied |
| ba04.mpr: | 0.00000 | -- | User Supplied |
| ba05.mpr: | 0.00000 | -- | User Supplied |
| ba06.mpr: | 0.00000 | -- | User Supplied |
| ba07.mpr: | 0.00000 | -- | User Supplied |
| ba08.mpr: | 0.00000 | -- | User Supplied |
| ba09.mpr: | 0.00000 | -- | User Supplied |
| ba10.mpr: | 0.00000 | -- | User Supplied |
| ba11.mpr: | 0.00000 | -- | User Supplied |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

UIWAITWKS Minimum waiting period all claims

DESCRIPTION

This parameter determines the minimum interval between the last week worked and the first week of EI benefits.

CROSS REFERENCE

| Function | Description |
|-----------------|---------------------|
| ui | Compute UI benefits |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------|
| ba97.mpr: | 2 | -- | EI Act 13. |
| ba98.mpr: | 2 | -- | EI Act 13. |
| ba99.mpr: | 2 | -- | EI Act 13 |
| ba00.mpr: | 2 | -- | EI Act 13. |
| ba01.mpr: | 2 | -- | EI Act, 13. |
| ba02.mpr: | 2 | -- | EI Act, 13 |
| ba03.mpr: | 2 | -- | EI Act, 13 |
| ba04.mpr: | 2 | -- | EI Act, 13 |
| ba05.mpr: | 2 | -- | EI Act, 13 |
| ba06.mpr: | 2 | -- | EI Act, 13 |
| ba07.mpr: | 2 | -- | EI Act, 13 |
| ba08.mpr: | 2 | -- | EI Act, 13 |
| ba09.mpr: | 2 | -- | EI Act, 13 |
| ba10.mpr: | 2 | -- | EI Act, 13 |
| ba11.mpr: | 2 | -- | EI Act, 13 |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

UPDATEINT Interval between screen updates (hhlds)

DESCRIPTION

The UPDATEINT parameter controls how often SPSM will update its progress display during the simulation phase. Specifically, it specifies the number of households to simulate between updates of the SPSM progress indicator. If UPDATEINT is set to 0, an appropriate default value will be assigned to UPDATEINT. If UPDATEINT is set to a low value, considerable time may be spent updating the display in the Windows version of SPSM.

The default value for UPDATEINT is 1000.

Note that this parameter is not displayed in Visual SPSM as it is not applicable when running SPSM in that mode.

UVAR User statements [string]

DESCRIPTION

The UVAR control parameter contains a list (string) of SPSM statements that create and assign the user variables. See the [User's Guide](#) for details.

UVARFLAG Activate UVAR parameter for expressions

DESCRIPTION

This control parameter, when set to 1, activates the UVAR parameter of the user variable facility. The User Variable Facility allows the creation of new user-defined variables, whose values are created through SPSM statements. See the [User's Guide](#) for details.

DESCRIPTION

This parameter is the basic credit amount for eligible individuals and families for the Nova Scotia Affordable Living Tax Credit, when VALTCFLG is set to 1.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |

```

ba10.mpr:    240.00      --      Nova Scotia 2010 Budget
Speech, page 20
ba11.mpr:    245.28      2.2%    RC4210 (E) REV.11 - GST/HST
Credit
ba12.mpr:    245.28      0.0%    Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    245.28      0.0%    Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    245.28      0.0%    Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    245.28      0.0%    Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    245.28      0.0%    Grown from ba15.mpr using
NONE=1.0000

```

VALTCAMTP N.S. Affordable Living Tax Credit base amount for 1st half of year

DESCRIPTION

This parameter is the basic credit amount for eligible individuals and families for the Nova Scotia Affordable Living Tax Credit, when VALTCFLG is set to 1.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 240.00 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba12.mpr: | 245.28 | 2.2% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 245.28 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 245.28 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 245.28 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 245.28 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VALTCC N.S. Affordable Living Tax Credit child amount

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the Nova Scotia Affordable Living Tax Credit, when VALTCFLG is set to 1.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's

parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 57.00 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba11.mpr: | 58.25 | 2.2% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 58.25 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 58.25 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 58.25 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 58.25 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |

ba16.mpr: 58.25 0.0% Grown from ba15.mpr using
NONE=1.0000

VALTCCP N.S. Affordable Living Tax Credit child amount for 1st half of year

DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant under the age of 19 when claiming the Nova Scotia Affordable Living Tax Credit, when VALTCFLG is set to 1.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|-------|------|--|
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 57.00 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba12.mpr: | 58.25 | 2.2% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 58.25 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 58.25 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 58.25 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 58.25 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VALTCFLG N.S. Affordable Living Tax Credit activation flag

DESCRIPTION

When this flag is turned on, the Nova Scotia Affordable Living Tax Credit will be provided to eligible recipients to help offset the restoration of the harmonized sales tax system. Starting in July 2010, an annual credit of VALTCAMT is available to eligible families and individuals, plus VALTCC for eligible children under 19 years of age. The credit will be reduced by VALTCRR for adjusted family incomes greater than VALTCTD. The value of the credit is held in imvaltc, which is also added to refundable provincial tax credits (imptc).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|--|
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba11.mpr: | 1 | -- | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VALTCRR N.S. Affordable Living Tax Credit reduction rate

DESCRIPTION

This parameter is the reduction rate applied to the Nova Scotia Affordable Living Tax Credit (imvaltc), when VALTCFLG is set to 1, when adjusted family net income exceeds the turndown level of VALTCTD for eligible recipients.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.05000 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba11.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter is the reduction rate applied to the Nova Scotia Affordable Living Tax Credit (imvaltc), when VALTCFLG is set to 1, when adjusted family net income exceeds the turndown level of VALTCTDP for eligible recipients.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |

| | | | |
|-----------|---------|------|--|
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.05000 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba12.mpr: | 0.05000 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

VALTCTD N.S. Affordable Living Tax Credit income turndown threshold

DESCRIPTION

This parameter is the adjusted net income turndown value for eligible recipients above which the Nova Scotia Affordable Living Tax Credit (imvaltc) will be reduced by VALTCRR, when VALTCFLG is set to 1.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|------|-----------------------------|
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 30000.00 | -- | Nova Scotia 2010 Budget |
| | | | Speech, page 20 |
| ba11.mpr: | 30000.00 | 0.0% | RC4210 (E) REV.11 - GST/HST |
| | | | Credit |
| ba12.mpr: | 30000.00 | 0.0% | Grown from ba11.mpr using |
| | | | NONE=1.0000 |
| ba13.mpr: | 30000.00 | 0.0% | Grown from ba12.mpr using |
| | | | NONE=1.0000 |
| ba14.mpr: | 30000.00 | 0.0% | Grown from ba13.mpr using |
| | | | NONE=1.0000 |
| ba15.mpr: | 30000.00 | 0.0% | Grown from ba14.mpr using |
| | | | NONE=1.0000 |
| ba16.mpr: | 30000.00 | 0.0% | Grown from ba15.mpr using |
| | | | NONE=1.0000 |

VALTCTDP N.S. Affordable Living Tax Credit income turndown threshold for 1st half of year

DESCRIPTION

This parameter is the adjusted net income turndown value for eligible recipients above which the Nova Scotia Affordable Living Tax Credit (imvaltc) will be reduced by VALTCRRP, when VALTCFLG is set to 1.

When GSTCYFLG is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the GSTCYFLG is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 30000.00 | -- | Nova Scotia 2010 Budget Speech, page 20 |
| ba12.mpr: | 30000.00 | 0.0% | RC4210 (E) REV.11 - GST/HST Credit |
| ba13.mpr: | 30000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 30000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 30000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 30000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG = 1), there are four options as to how to calculate the provincial minimum tax.

When VAMTOPT is set to 1, then no provincial alternative minimum tax or minimum tax carryover is calculated.

When VAMTOPT is set to 2, then a percentage (VAMTPCTF) of the additional federal tax triggered by the minimum tax (imamtrv) is added to the basic provincial tax (imbpt). The definition of imamtrv is determined by the provincial vector AMTPRVDF. The provincial minimum tax carryover credit (impminco) is calculated using VAMTPCTF.

When VAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the VAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits. The provincial minimum tax carryover credit (impminco) is calculated using VAMTTX.

When VAMTOPT is set to 4, then a percentage (VAMTPCTM) of the minimum tax triggered by the federal minimum tax calculations represents the basic provincial tax (imbpt). Provincial surtaxes are then calculated using this amount. The provincial minimum tax carryover credit (impminco) is calculated using VAMTPCTM.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |

| | | | |
|-----------|---|----|--|
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2000 |
| ba01.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 2 | -- | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 2 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 2 | -- | Copied from ba10.mpr |
| ba12.mpr: | 2 | -- | Copied from ba11.mpr |
| ba13.mpr: | 2 | -- | Copied from ba12.mpr |
| ba14.mpr: | 2 | -- | Copied from ba13.mpr |
| ba15.mpr: | 2 | -- | Copied from ba14.mpr |
| ba16.mpr: | 2 | -- | Copied from ba15.mpr |

VAMTPCTF N.S. amt rate as pct of additional fed tax due to minimum tax

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 2, then a percentage (VAMTPCTF) of the additional federal tax due to the minimum tax is added to the basic provincial tax (imbpt).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.57500 | -- | Federal Income Tax 2000 - Form T1219 |
| ba01.mpr: | 0.57500 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2001 |
| ba02.mpr: | 0.57500 | 0.0% | Provincial Alternative Minimum Tax, Form T1219 - 2002 |
| ba03.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.57500 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.57500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.57500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.57500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.57500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.57500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.57500 | 0.0% | Copied from ba15.mpr |

VAMTPCTM N.S. amt rate as pct of federal minimum tax amount

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 4, then a percentage (VAMTPCTM) of the minimum federal tax due to the minimum tax is used as basic provincial tax (imbpt). This calculated value is used in the determination of the provincial surtax.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |

```

ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

VAMTTX N.S. amt rate as tax on adjusted income

DESCRIPTION

When Nova Scotia tax on taxable income is calculated (VTXFLG=1) and VAMTOPT is set to 3, the income used in the provincial tax calculation is replaced by the net income used for alternative tax purposes (imamtinc) for people who triggered the federal minimum tax. Then the VAMTTX rate, usually set to the smallest non-zero tax rate, is applied in order to get the provincial tax before the non-refundable tax credits.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

VARALG Name of variant algorithm [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and records the overall name of the tax/transfer algorithm used to generate variant results.

VARDESC Description of variant parameters [string]

DESCRIPTION

This control parameter is automatically generated by SPSM, and is simply a copy of the MPRDESCE or MPRDESCF parameter of the variant. The value will appear in the page header of the output table file.

VARMETH Method of creating variant variables

DESCRIPTION

This parameter specifies one of three methods for producing variant results. Valid values are:

0. No variant results will be calculated
2. Results will be calculated using the standard algorithm with tax/transfer parameters as specified in the INPVARMPR file.
3. Results will be calculated using the alternate algorithm with tax/transfer parameters specified in the INPVARMPR file.

The default value for VARMETH is 2.

Note that in Visual SPSM, this parameter can be turned off at the beginning of a new simulation, or alternatively from File, Simulation Management.

DESCRIPTION

This is the maximum value of the Nova Scotia age non-refundable tax credit before any reductions are applied. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 3531.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 3531.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 3531.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 3531.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 3531.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 3531.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 3531.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 3653.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |

| | | | |
|-----------|---------|------|---|
| ba08.mpr: | 3775.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 3897.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 4019.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 4177.00 | 3.9% | Form TD1NS E_REV (11) |
| ba12.mpr: | 4258.90 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 4344.90 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 4430.90 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 4520.99 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 4611.08 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VAXRR N.S. Age Amount credit reduction rate

DESCRIPTION

This parameter is the proportion of net income above a given threshold (VAXTD) which will be deducted from the provincial non-refundable age tax credit amount (VAXM). The parameter is only used when the Nova Scotia provincial tax on taxable income is calculated (VTXFLG = 1).

See also impatxc, VAXTD.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.15000 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.15000 | 0.0% | Form TD1NS-WS E (11) |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter. The parameter is only used when the Nova Scotia provincial tax on taxable income is calculated (VTXFLG = 1).

See also `impatxc`, `VAXRR`

CROSS REFERENCE

| Function | Description |
|-------------------|--|
| <code>txns</code> | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-------------------------|----------|--------|---|
| <code>ba97.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba98.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba99.mpr</code> : | 0.00 | -- | Not in effect |
| <code>ba00.mpr</code> : | 26284.00 | -- | Federal Income Tax Form NS428 - 2000 |
| <code>ba01.mpr</code> : | 26284.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| <code>ba02.mpr</code> : | 26284.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| <code>ba03.mpr</code> : | 26284.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| <code>ba04.mpr</code> : | 26284.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| <code>ba05.mpr</code> : | 26284.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |

| | | | |
|-----------|----------|------|---|
| ba06.mpr: | 26284.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 27193.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 28101.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 29010.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 29919.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 30828.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 31432.48 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 32067.16 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 32701.87 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 33366.80 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 34031.73 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VBXM N.S. Basic Personal Exemption/amount

DESCRIPTION

This parameter represents the basic exemption when Nova Scotia tax is calculated as a tax on taxable income. It is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 7231.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 7231.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 7231.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 7231.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 7231.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 7231.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 7231.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 7481.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 7731.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 7981.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 8231.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 8481.00 | 3.0% | Nova Scotia 2011 Budget Speech, page 16 |
| ba12.mpr: | 8647.30 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 8821.91 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 8996.52 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 9179.45 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 9362.38 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

DESCRIPTION

This is the amount of the Nova Scotia Child Benefit received for the first child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 250.00 | -- | Nova Scotia Budget 1998 |
| ba99.mpr: | 324.00 | 29.6% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba00.mpr: | 403.00 | 24.4% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba01.mpr: | 445.00 | 10.4% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |

| | | | |
|-----------|--------|-------|---|
| ba03.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 543.00 | 22.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 543.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 543.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 543.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 543.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 543.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBBAS1P NS child benefit for first child for 1st half of year

DESCRIPTION

This is the amount of the Nova Scotia Child Benefit received for the first child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTDP are eligible. They receive VCBBAS1P for their first child, VCBBAS2P for their second child, and VCBBAS3P for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 250.00 | -- | Nova Scotia Budget 1998 |
| ba00.mpr: | 324.00 | 29.6% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba01.mpr: | 403.00 | 24.4% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba02.mpr: | 445.00 | 10.4% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 445.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 543.00 | 22.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |

```

ba13.mpr:    543.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    543.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    543.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    543.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

VCBBAS2 NS child benefit for second child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the second child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|--|
| ba98.mpr: | 168.00 | -- | Nova Scotia Budget 1998 |
| ba99.mpr: | 242.00 | 44.0% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba00.mpr: | 319.00 | 31.8% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba01.mpr: | 645.00 | 102.2% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 787.00 | 22.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 787.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 787.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 787.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 787.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 787.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBBAS2P NS child benefit for second child for 1st half of year

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the second child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTDP are eligible. They receive VCBBAS1P for their first child, VCBBAS2P for their second child,

and VCBBAS3P for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 168.00 | -- | Nova Scotia Budget 1998 |
| ba00.mpr: | 242.00 | 44.0% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba01.mpr: | 319.00 | 31.8% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba02.mpr: | 645.00 | 102.2% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |

| | | | |
|-----------|--------|-------|---|
| ba08.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 645.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 787.00 | 22.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 787.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 787.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 787.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 787.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBBAS3 NS child benefit for third or additional child

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the third and each additional child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTD are eligible. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 136.00 | -- | Nova Scotia Budget 1998 |
| ba99.mpr: | 210.00 | 54.4% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba00.mpr: | 286.00 | 36.2% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba01.mpr: | 720.00 | 151.7% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 878.00 | 21.9% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 878.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |

| | | | |
|-----------|--------|------|--|
| ba13.mpr: | 878.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 878.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 878.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 878.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBBAS3P NS child benefit for third or additional child for 1st half of year

DESCRIPTION

This is the amount of Nova Scotia Child Benefit received for the third and each additional child. The benefit is turned on by the flag VCBFLG, and families whose net income is less than VCBTDP are eligible. They receive VCBBAS1P for their first child, VCBBAS2P for their second child, and VCBBAS3P for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|--|
| ba99.mpr: | 136.00 | -- | Nova Scotia Budget 1998 |
| ba00.mpr: | 210.00 | 54.4% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba01.mpr: | 286.00 | 36.2% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba02.mpr: | 720.00 | 151.7% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba11.mpr: | 720.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 878.00 | 21.9% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 878.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 878.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 878.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 878.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBFLG NS child benefit activation flag

DESCRIPTION

This parameter turns on or off the Nova Scotia Child Benefit (imnscb) announced in the 1998 Budget. The benefit is given to families whose net incomes are less than VCBPO. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Nova Scotia Budget 1998 |
| ba99.mpr: | 1 | -- | Federal Income Tax N.S. - 1998 |
| ba00.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba01.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 09) |
| ba10.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 1 | -- | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |

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ba15.mpr:    1          --      Copied from ba14.mpr
ba16.mpr:    1          --      Copied from ba15.mpr

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VCBPO NS child benefit family income phase out

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit is completely phased out.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 16000.00 | -- | N.S. Child Benefit Regulations |
| ba99.mpr: | 20921.00 | 30.8% | N.S. Child Benefit Regulations |
| ba00.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba01.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |

| | | | |
|-----------|----------|------|---|
| ba02.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 23000.00 | 9.9% | Nova Scotia Child Benefit Regulations (280/2009) |
| ba10.mpr: | 23000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 23000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 23000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 23000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 23000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 23000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 23000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBPOP NS child benefit family income phase out for 1st half of year

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit is completely phased out.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 16000.00 | -- | N.S. Child Benefit Regulations |
| ba00.mpr: | 20921.00 | 30.8% | N.S. Child Benefit Regulations |
| ba01.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba02.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba03.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 20921.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 23000.00 | 9.9% | Nova Scotia Child Benefit Regulations (280/2009) |
| ba11.mpr: | 23000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 23000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |

| | | | |
|-----------|----------|------|--|
| ba13.mpr: | 23000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 23000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 23000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 23000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCBTD NS child benefit turndown

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is greater than this parameter and less than VCBPO. The benefit is turned on by the flag VCBFLG. They receive VCBBAS1 for their first child, VCBBAS2 for their second child, and VCBBAS3 for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the second half of the year, using the program design from July. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the flag is turned off, the benefit programs are based on the program values set for July of that year and this parameter will be used since it represents the program design for July.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 16000.00 | -- | Nova Scotia Budget 1998 |
| ba99.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba00.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba01.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |
| ba02.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba03.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba04.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba05.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba06.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba07.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba08.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba09.mpr: | 18000.00 | 12.5% | Nova Scotia Child Benefit Regulations (280/2009) |
| ba10.mpr: | 18000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba11.mpr: | 18000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba12.mpr: | 18000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 18000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 18000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 18000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 18000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

The level of family net income (head plus spouse) above which the Nova Scotia Child Benefit begins to be paid at a lower rate. The benefit is reduced when net family income is greater than this parameter and less than VCBPOP. The benefit is turned on by the flag VCBFLG. They receive VCBBAS1P for their first child, VCBBAS2P for their second child, and VCBBAS3P for their third and each additional child. The benefit is assigned to the mother if present.

When FCBENCAL is activated, July to June programs are calculated on a calendar year basis. This parameter is used to replicate the July to June program for the first half of the year, using the program design from the previous year. The annual benefit will be equal to half the value calculated for the first half of the year and half the value calculated using the current year's parameters, representing the second half of the year. When the FCBENCAL is turned off, this parameter is not used as it represents the value for the previous year.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 16000.00 | -- | Nova Scotia Budget 1998 |
| ba00.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-E |
| ba01.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-07 |
| ba02.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114-12 |

| | | | |
|-----------|----------|-------|---|
| ba03.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 02) |
| ba04.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 03) |
| ba05.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 04) |
| ba06.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 05) |
| ba07.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 06) |
| ba08.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 07) |
| ba09.mpr: | 16000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 08) |
| ba10.mpr: | 18000.00 | 12.5% | Nova Scotia Child Benefit Regulations (280/2009) |
| ba11.mpr: | 18000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 10) |
| ba12.mpr: | 18000.00 | 0.0% | Your Canada Child Tax Benefit - Guide T4114 (July 11) |
| ba13.mpr: | 18000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 18000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 18000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 18000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCGTC N.S. Caregiver Tax Credit

DESCRIPTION

VCGTC multiplied by VPNTCR is the maximum amount of the Nova Scotia Caregiver Tax Credit (impcgtc). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

For more explanation see VCGTCFLG.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 4176.00 | 75.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 4176.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 4176.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 4176.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 4320.00 | 3.4% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 4465.00 | 3.4% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 4610.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 4753.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 4898.00 | 3.1% | Form TD1NS E_REV (11) |
| ba12.mpr: | 4994.04 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 5094.88 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 5195.72 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 5301.36 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 5407.01 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VCGTCFLG N.S. Caregiver Tax Credit activation flag

DESCRIPTION

The calculation of the Nova Scotia Caregiver Tax Credit (impcgtc) is activated by the flag VCGTCFLG.

The Caregiver Tax Credit (impcgtc) provides additional tax assistance to individuals who provide in-home care for relatives. Eligible recipients include individuals residing with and providing in-home care for a parent or grandparent over 65 years of age, or for an infirm dependent relative.

See VCGTCOPT for a more complete description of the options for calculating the provincial Caregiver Tax Credit.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |

| | | | |
|-----------|---|----|---|
| ba00.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VCGTCOPT N.S. Caregiver Tax Credit Option (1=max, 2=greenbook, 3=model)

DESCRIPTION

This parameter provides users with the option of how to calculate the provincial Caregivers Tax Credit (impcgtc). A value of 1 results in applying the maximum value (VCGTC) if the filer had an amount in idcgtc (from Line 315 and Schedule 12 in the General Tax Guide). To use the greenbook value of the Caregiver amount (idcgtc), this parameter must be set to 2.

A value of 3 will model the credit by assessing the potential for individuals in an economic family who may require caregiving based on age and/or disability. The potential individuals are then income tested by subtracting their net income from the turndown level of VCGTCTD, with the resulting amount not to be greater than the maximum value of VCGTC, and saved in the variable impcgtcp. The individual with an amount in idcgtc is assigned the economic family total of impcgtcp less any amounts of impcgtcp assigned to this individual and their spouse, if applicable.

This non-refundable tax credit is only calculated when the provincial tax on taxable income is calculated (VTXFLG = 1) and the provincial caregivers tax credit is activated (VCGTCFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 1 | -- | Not in effect |
| ba98.mpr: | 1 | -- | Not in effect |
| ba99.mpr: | 1 | -- | Not in effect |
| ba00.mpr: | 3 | -- | OPTION |
| ba01.mpr: | 3 | -- | OPTION |
| ba02.mpr: | 3 | -- | OPTION |
| ba03.mpr: | 3 | -- | OPTION |
| ba04.mpr: | 3 | -- | OPTION |
| ba05.mpr: | 3 | -- | OPTION |
| ba06.mpr: | 3 | -- | OPTION |
| ba07.mpr: | 3 | -- | OPTION |
| ba08.mpr: | 3 | -- | OPTION |
| ba09.mpr: | 3 | -- | OPTION |
| ba10.mpr: | 3 | -- | OPTION |
| ba11.mpr: | 3 | -- | OPTION |
| ba12.mpr: | 3 | -- | Copied from ba11.mpr |
| ba13.mpr: | 3 | -- | Copied from ba12.mpr |
| ba14.mpr: | 3 | -- | Copied from ba13.mpr |
| ba15.mpr: | 3 | -- | Copied from ba14.mpr |
| ba16.mpr: | 3 | -- | Copied from ba15.mpr |

DESCRIPTION

This is the turn down income of the Nova Scotia Caregiver Tax Credit (impcgtc). For more explanation see VCGTCFLG.

The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 14047.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 14047.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 14047.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 15837.00 | 12.7% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 15837.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 15837.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 15837.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 16384.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |

| | | | |
|-----------|----------|------|---|
| ba08.mpr: | 16932.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 17480.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 18027.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 18027.00 | 0.0% | Form TD1NS E (11) |
| ba12.mpr: | 18380.47 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 18751.61 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 19122.76 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 19511.58 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 19900.41 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VCHATL1 N.S. Charitable Donations amount level 1

DESCRIPTION

The level above which the proportion of Nova Scotia Charitable Donations and Gifts to the Crown (imchara) may be claimed as a tax credit increases. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|--|
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VCHATR1 N.S. Charitable Donations tax credit rate 1

DESCRIPTION

The proportion of charitable donations below the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.09770 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.09770 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.09770 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.09770 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.08790 | -10.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.08790 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.08790 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08790 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08790 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08790 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08790 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The proportion of charitable donations above the first level (VCHATL1) that may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.16670 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.16670 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.16670 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.16670 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.17500 | 5.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.17500 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.17500 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.17500 | 0.0% | Federal Income Tax Form NS428 - 2007 |

| | | | |
|-----------|---------|-------|---|
| ba08.mpr: | 0.17500 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.17500 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.21000 | 20.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.21000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.21000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.21000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.21000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.21000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.21000 | 0.0% | Copied from ba15.mpr |

VCPPTXC N.S. CPP Contribution Tax Credit activation flag

DESCRIPTION

The calculation of the Nova Scotia 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 (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2000 |

| | | | |
|-----------|---|----|---|
| ba01.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VDACB NS Direct assistance benefit for couples

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) a family with income less than VDABI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance will only be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 125.00 | -- | NS Budget 1997-1998, p.17 |
| ba98.mpr: | 125.00 | 0.0% | NS Budget 1997-1998, p.17 |
| ba99.mpr: | 125.00 | 0.0% | N.S. Department of Finance |
| ba00.mpr: | 250.00 | 100.0% | N.S. Department of Finance |
| ba01.mpr: | 250.00 | 0.0% | N.S. Family Assistance Program pamphlet |
| ba02.mpr: | 0.00 | -- | Program discontinued |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

VDACI NS Direct assistance maximum income for couples

DESCRIPTION

This parameter is the maximum income which a family can earn and still qualify for Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit is only granted to families with children when VDAFWC is activated.

See also VDACB.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 16500.00 | -- | NS Budget 1997-1998, p.17 |
| ba98.mpr: | 16500.00 | 0.0% | NS Budget 1997-1998, p.17 |
| ba99.mpr: | 16500.00 | 0.0% | N.S. Department of Finance |
| ba00.mpr: | 16500.00 | 0.0% | N.S. Department of Finance |
| ba01.mpr: | 16500.00 | 0.0% | N.S. Family Assistance Program pamphlet |
| ba02.mpr: | 0.00 | -- | Program discontinued |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

DESCRIPTION

When this parameter is set to 1, Nova Scotia Direct Assistance (iminsda) is calculated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------------|
| ba97.mpr: | 1 | -- | NS Budget 1997-1998, p.17 |
| ba98.mpr: | 1 | -- | NS Budget 1997-1998, p.17 |
| ba99.mpr: | 1 | -- | N.S. Department of Finance |
| ba00.mpr: | 1 | -- | N.S. Department of Finance |
| ba01.mpr: | 1 | -- | N.S. Department of Finance |
| ba02.mpr: | 0 | -- | Program discontinued |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0 | -- | Copied from ba15.mpr |

DESCRIPTION

When this parameter is set to 1, the Nova Scotia Direct Assistance Benefit is only granted to families with children. This amendment to the Direct Assistance Program was announced in the Nova Scotia 2000 Budget. When this flag is activated, the benefit is targeted to low-income working families whose income is below VDASI for lone parent families and VDABI for couples with children. The maximum benefit per family is VDACB.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | N.S. Department of Finance |
| ba01.mpr: | 1 | -- | N.S. Family Assistance Program pamphlet |
| ba02.mpr: | 0 | -- | Program discontinued |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 0 | -- | Not in effect |
| ba11.mpr: | 0 | -- | Not in effect |
| ba12.mpr: | 0 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |

ba15.mpr: 0 -- Copied from ba14.mpr
 ba16.mpr: 0 -- Copied from ba15.mpr

VDASB NS Direct assistance benefit for singles

DESCRIPTION

This parameter is the amount of Direct Assistance (iminsda) an individual with income less than VDASI would receive.

Beginning in 2000, the Nova Scotia Direct Assistance benefit (VDACB) will be granted to families with children when VDAFWC is activated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 90.00 | -- | NS Budget 1997-1998, p.17 |
| ba98.mpr: | 90.00 | 0.0% | NS Budget 1997-1998, p.17 |
| ba99.mpr: | 90.00 | 0.0% | N.S. Department of Finance |
| ba00.mpr: | 0.00 | -- | N.S. Department of Finance |
| ba01.mpr: | 0.00 | -- | N.S. Family Assistance Program pamphlet |
| ba02.mpr: | 0.00 | -- | Program discontinued |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |

```

ba12.mpr:    0.00          --      Grown from ba11.mpr using
              DEFAULT=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
              DEFAULT=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
              DEFAULT=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
              DEFAULT=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
              DEFAULT=1.0000

```

VDASI NS Direct assistance maximum income for singles

DESCRIPTION

This parameter is the maximum income which an individual can earn and still qualify for Nova Scotia Direct Assistance (iminsda).

Beginning in 2000, the Nova Scotia Direct Assistance benefit will only be granted to families with children.

See also VDACB.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|----------------------------|
| ba97.mpr: | 9500.00 | -- | NS Budget 1997-1998, p.17 |
| ba98.mpr: | 9500.00 | 0.0% | NS Budget 1997-1998, p.17 |
| ba99.mpr: | 9500.00 | 0.0% | N.S. Department of Finance |
| ba00.mpr: | 16500.00 | 73.7% | N.S. Department of Finance |

| | | | |
|-----------|----------|------|---|
| ba01.mpr: | 16500.00 | 0.0% | N.S. Family Assistance Program pamphlet |
| ba02.mpr: | 0.00 | -- | Program discontinued |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Not in effect |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using DEFAULT=1.0000 |

VDTCR N.S. dividend tax credit rate

DESCRIPTION

The Nova Scotia dividend tax credit for dividends from small (other than eligible) corporations is calculated as taxable dividends from small (other than eligible) corporations (imisdivt) times this proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.07700 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.07700 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.07700 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.07700 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07700 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07700 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07700 | 0.0% | Copied from ba15.mpr |

VDTCLC N.S. dividend tax credit rate from large (eligible) corporations

DESCRIPTION

The Nova Scotia dividend tax credit for dividends from large (eligible) corporations is calculated as taxable dividends from large (eligible) corporations (imildivt) times this

proportion. The total dividend tax credit (impdtxc) includes amounts from both the large (eligible) and small (other than eligible) corporations and is only used when provincial tax on taxable income is turned on (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.07700 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.07700 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.08850 | 14.9% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.08850 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.08850 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.08850 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.08850 | 0.0% | Federal Income Tax Form NS428 - 2010 |

| | | | |
|-----------|---------|-------|--|
| ba11.mpr: | 0.08290 | -6.3% | Federal Income Tax Act 82 (derived) |
| ba12.mpr: | 0.07850 | -5.3% | Federal Income Tax Act 82 (derived) |
| ba13.mpr: | 0.07850 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07850 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07850 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07850 | 0.0% | Copied from ba15.mpr |

VEDXPM N.S. Education Amount per month of full-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible full-time months of study to determine the Nova Scotia education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 200.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2001 |
| ba02.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2002 |
| ba03.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2003 |

| | | | |
|-----------|--------|------|---|
| ba04.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2004 |
| ba05.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2005 |
| ba06.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2006 |
| ba07.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2007 |
| ba08.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2008 |
| ba09.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2009 |
| ba10.mpr: | 200.00 | 0.0% | Federal Income Tax Form NS(S11) - 2010 |
| ba11.mpr: | 200.00 | 0.0% | Form TD1NS E (11) |
| ba12.mpr: | 200.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 200.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 200.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 200.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 200.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VEDXPMPT N.S. Education Amount per month of part-time studies

DESCRIPTION

This parameter represents the dollar amount multiplied by the number of eligible part-time months of study to determine the Nova Scotia education tax credit. This parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 60.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2001 |
| ba02.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2002 |
| ba03.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2003 |
| ba04.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2004 |
| ba05.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2005 |
| ba06.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2006 |
| ba07.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2007 |
| ba08.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2008 |
| ba09.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2009 |
| ba10.mpr: | 60.00 | 0.0% | Federal Income Tax Form NS(S11) - 2010 |
| ba11.mpr: | 60.00 | 0.0% | Form TD1NS E (11) |
| ba12.mpr: | 60.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 60.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 60.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 60.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 60.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |

| | | | |
|-----------|---|----|---|
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VEMXM N.S. equivalent to married amount

DESCRIPTION

This parameter represents the equivalent to married tax credit when Nova Scotia tax is calculated as a tax on taxable income. It is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |

| | | | |
|-----------|---------|------|---|
| ba02.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 6352.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 6565.00 | 3.4% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 6778.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 6989.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 7201.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 7342.20 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 7490.45 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 7638.71 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 7794.03 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 7949.35 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VEMXMT N.S. equivalent to married turndown level

DESCRIPTION

This parameter represents the provincial equivalent to married exemption turndown when Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown VEMXMT.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 635.00 | 3.4% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 656.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 678.00 | 3.4% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 699.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 720.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 734.12 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 748.94 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |

| | | | |
|-----------|--------|------|---|
| ba14.mpr: | 763.76 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 779.29 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 794.82 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VFITEXPFLG NS Sport and Recreational Expense Child Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VFITEXPMAX NS Sport and Recreational Expense Child Tax Credit maximum claim

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|--------|--|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 150.00 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 500.00 | 233.3% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 500.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 500.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 500.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 500.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 500.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 500.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VHEATERB Nova Scotia home heating fuel rebate amount for electricity

DESCRIPTION

This parameter contains the maximum value of the Nova Scotia home heating fuel rebate program for families that use electricity to heat their homes. See VHEATFLG for program details.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 100.00 | -- | Service Nova Scotia and Municipal Relations |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 150.00 | -- | Service Nova Scotia and Municipal Relations |
| ba10.mpr: | 200.00 | 33.3% | Service Nova Scotia and Municipal Relations |
| ba11.mpr: | 200.00 | 0.0% | Service Nova Scotia and Municipal Relations |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

VHEATFLG Nova Scotia Home Heating Assistance Rebate activation flag

DESCRIPTION

When VHEATFLG is turned on, families and individuals who heat their homes with oil or propane may receive a home heating fuel rebate from the Nova Scotia government for assistance with heating fuel expenses. The maximum value of the rebate (VHEATREB for users of oil or VHEATERB for users of electricity) will go to families with a net income of VHEATFTD or less, or if single, an income of VHEATSTD or less. Seniors who receive the

Guaranteed Income Supplement or Spouse's Allowance and persons receiving social assistance will be eligible for the maximum rebate. The value of the rebate is held in impheatr.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba06.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba10.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba11.mpr: | 1 | -- | Service Nova Scotia and Municipal Relations |
| ba12.mpr: | 0 | -- | Not in effect |
| ba13.mpr: | 0 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0 | -- | Copied from ba14.mpr |

VHEATFTD Nova Scotia home heating fuel rebate income turndown for families

DESCRIPTION

This parameter represents the previous year's net income turndown for families who may be eligible for the home heating fuel rebate when VHEATFLG is activated. Families may receive a reduced rebate if their income is above this amount. Seniors who receive the Guaranteed Income Supplement or Spouse's Allowance and families receiving social assistance will be eligible for the maximum rebate.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 16500.00 | -- | Service Nova Scotia and Municipal Relations |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 17400.00 | -- | Service Nova Scotia and Municipal Relations |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 22000.00 | -- | Service Nova Scotia and Municipal Relations |
| ba06.mpr: | 25000.00 | 13.6% | Service Nova Scotia and Municipal Relations |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |

```

ba09.mpr:    25000.00    --    Service Nova Scotia and
Municipal Relations
ba10.mpr:    42000.00    68.0% Service Nova Scotia and
Municipal Relations
ba11.mpr:    42000.00    0.0%  Service Nova Scotia and
Municipal Relations
ba12.mpr:    0.00      --    Not in effect
ba13.mpr:    0.00      --    Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00      --    Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00      --    Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00      --    Grown from ba15.mpr using
NONE=1.0000

```

VHEATREB Nova Scotia home heating fuel rebate amount for oil

DESCRIPTION

This parameter contains the maximum value of the Nova Scotia home heating fuel rebate program for families that use oil to heat their homes. See VHEATFLG for program details.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|-------|--|
| ba01.mpr: | 50.00 | -- | Service Nova Scotia and Municipal Relations |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 50.00 | -- | Service Nova Scotia and Municipal Relations |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 200.00 | -- | Service Nova Scotia and Municipal Relations |
| ba06.mpr: | 250.00 | 25.0% | Service Nova Scotia and Municipal Relations |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 200.00 | -- | Service Nova Scotia and Municipal Relations |
| ba10.mpr: | 200.00 | 0.0% | Service Nova Scotia and Municipal Relations |
| ba11.mpr: | 200.00 | 0.0% | Service Nova Scotia and Municipal Relations |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

VHEATSTD Nova Scotia home heating fuel rebate income turndown for singles

DESCRIPTION

This parameter represents the previous year's net income turndown for individuals who may be eligible for the home heating fuel rebate when VHEATFLG is activated. Seniors who receive the Guaranteed Income Supplement or Spouse's Allowance and persons receiving social assistance will be eligible for the maximum rebate.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 9500.00 | -- | Service Nova Scotia and Municipal Relations |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 10000.00 | -- | Service Nova Scotia and Municipal Relations |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 13400.00 | -- | Service Nova Scotia and Municipal Relations |
| ba06.mpr: | 15000.00 | 11.9% | Service Nova Scotia and Municipal Relations |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 15000.00 | -- | Service Nova Scotia and Municipal Relations |
| ba10.mpr: | 27000.00 | 80.0% | Service Nova Scotia and Municipal Relations |
| ba11.mpr: | 27000.00 | 0.0% | Service Nova Scotia and Municipal Relations |
| ba12.mpr: | 0.00 | -- | Not in effect |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 0.00 | -- | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter represents the take up rate for the Nova Scotia home heating fuel rebate. Eligible persons and families must apply for the rebate. See VHEATFLG for the rebate program details.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-------------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.29000 | -- | SPSD/M Development Team |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.28000 | -- | SPSD/M Development Team |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.28900 | -- | SPSD/M Development Team |
| ba06.mpr: | 0.28000 | -3.1% | SPSD/M Development Team |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.36000 | -- | SPSD/M Development Team |
| ba10.mpr: | 0.24300 | -32.5% | SPSD/M Development Team |
| ba11.mpr: | 0.25400 | 4.5% | SPSD/M Development Team |
| ba12.mpr: | 0.00000 | -- | Not in effect |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |

ba16.mpr: 0.00000 -- Copied from ba15.mpr

VINTSLFLG N.S. Interest on Student Loans Tax Credit activation flag

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |

| | | | |
|-----------|---|----|---|
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VLVCMAX Maximum N.S. labour-sponsored funds tax credit allowed

DESCRIPTION

This is the maximum value for the Nova Scotia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtvg) up to a maximum value VLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 525.00 | -- | Federal Income Tax T1C (NS) TC-1997 |

| | | | |
|-----------|---------|--------|---|
| ba98.mpr: | 525.00 | 0.0% | Federal Income Tax T1C (NS) TC-1998 |
| ba99.mpr: | 525.00 | 0.0% | Federal Income Tax T1C (NS) TC-1999 |
| ba00.mpr: | 525.00 | 0.0% | Federal Income Tax Form NS479 - 2000 |
| ba01.mpr: | 525.00 | 0.0% | Federal Income Tax Form NS479 - 2001 |
| ba02.mpr: | 525.00 | 0.0% | Federal Income Tax Form NS479 - 2002 |
| ba03.mpr: | 525.00 | 0.0% | Federal Income Tax Form NS479 - 2003 |
| ba04.mpr: | 525.00 | 0.0% | Federal Income Tax Form NS479 - 2004 |
| ba05.mpr: | 1000.00 | 90.5% | Federal Income Tax Form NS479 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 2000.00 | 100.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 2000.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 2000.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 2000.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 2000.00 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 2000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This is the rate for the Nova Scotia labour sponsored funds tax credit (implvctc). The credit is derived as a proportion VLVCRT of the cost of the funds bought (idlabtxg) up to a maximum value VLVCMAX.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.15000 | -- | Federal Income Tax T1C (NS) TC-1997 |
| ba98.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (NS) TC-1998 |
| ba99.mpr: | 0.15000 | 0.0% | Federal Income Tax T1C (NS) TC-1999 |
| ba00.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS479 - 2000 |
| ba01.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS479 - 2001 |
| ba02.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS479 - 2002 |
| ba03.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS479 - 2003 |
| ba04.mpr: | 0.15000 | 0.0% | Federal Income Tax Form NS479 - 2004 |
| ba05.mpr: | 0.20000 | 33.3% | Federal Income Tax Form NS479 - 2005 |
| ba06.mpr: | 0.20000 | 0.0% | Federal Income Tax Form NS428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.20000 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.20000 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.20000 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.20000 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.20000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.20000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.20000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.20000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.20000 | 0.0% | Copied from ba15.mpr |

VMAXDX N.S. Maximum Disability deduction/amount

DESCRIPTION

This value represents the maximum Nova Scotia non-refundable disability tax credit. It is given to individuals who claimed either a disability amount for self (iddisslf) or for a dependant (iddisoth). The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba00.mpr: | 4293.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 4293.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 4293.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 4293.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 4293.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 4293.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 4293.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 4441.00 | 3.4% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 4596.00 | 3.5% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 4738.00 | 3.1% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 4887.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 5035.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 5133.73 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 5237.39 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 5341.05 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 5449.65 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 5558.25 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VMAXET N.S. maximum on transfer of education and tuition amount

DESCRIPTION

The maximum dollar amount of the combined Nova Scotia Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 5000.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2001 |
| ba02.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2002 |
| ba03.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2003 |
| ba04.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2004 |
| ba05.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2005 |
| ba06.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2006 |
| ba07.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2007 |
| ba08.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2008 |
| ba09.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2009 |
| ba10.mpr: | 5000.00 | 0.0% | Federal Income Tax Form NS(S11) - 2010 |
| ba11.mpr: | 5000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 5000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 5000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |

```

ba14.mpr:    5000.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    5000.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    5000.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

VMEDALL N.S. Medical allowance maximum lower limit

DESCRIPTION

Nova Scotia allowable medical expenses are calculated as actual expenses (idmedgro) less either VMEDANF percent of net income, or VMEDALL, whichever is less. The calculated allowable expense is saved in impmeda. The provincial non-refundable medical expense tax credit (impmedtc) represents impmeda multiplied by VPNTCR. It is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1637.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1637.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1669.74 | 2.0% | Grown from ba10.mpr using CPINS=1.020000 |
| ba12.mpr: | 1702.48 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 1736.86 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 1771.24 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 1807.25 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 1843.26 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VMEDANF N.S. Medical allowance lower limit net income fraction

DESCRIPTION

Allowable medical expenses are calculated as actual expenses less either VMEDANF percent of net income, or VMEDALL, whichever is less. The Nova Scotia non-refundable medical expense tax credit is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.03000 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.03000 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.03000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.03000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.03000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.03000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.03000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.03000 | 0.0% | Copied from ba15.mpr |

VMEDEXFLG N.S. Medical Expense Tax Credit activation flag

DESCRIPTION

When this flag is set to 1, the allowable medical expenses are calculated as actual expenses less either VMEDANF percent of net income, or VMEDALL, whichever is less. The Nova

Scotia non-refundable medical expense tax credit is only calculated when VTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|----------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | FLAG |
| ba01.mpr: | 1 | -- | FLAG |
| ba02.mpr: | 1 | -- | FLAG |
| ba03.mpr: | 1 | -- | FLAG |
| ba04.mpr: | 1 | -- | FLAG |
| ba05.mpr: | 1 | -- | FLAG |
| ba06.mpr: | 1 | -- | FLAG |
| ba07.mpr: | 1 | -- | FLAG |
| ba08.mpr: | 1 | -- | FLAG |
| ba09.mpr: | 1 | -- | FLAG |
| ba10.mpr: | 1 | -- | FLAG |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter represents the married tax credit when Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 6140.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 6140.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 6352.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 6565.00 | 3.4% | Federal Income Tax Form NS428 - 2008 |

| | | | |
|-----------|---------|------|---|
| ba09.mpr: | 6778.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 6989.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 7201.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 7342.20 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 7490.45 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 7638.71 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 7794.03 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 7949.35 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VMXMT N.S. married amount turndown level

DESCRIPTION

This parameter represents the provincial married exemption turndown when Nova Scotia tax is calculated as a tax on taxable income. It is only used when VTXFLG is set to 1. The reduction is calculated as the dependant's net income less the turndown VMXMT.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|--------|------|---|
| ba00.mpr: | 614.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 614.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 635.00 | 3.4% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 656.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 678.00 | 3.4% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 699.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 720.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 734.12 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 748.94 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 763.76 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 779.29 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 794.82 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VODISTC N.S. Maximum infirm dependent 18 or older tax credit

DESCRIPTION

This parameter is the amount which can be claimed for the Nova Scotia non-refundable tax credit for infirm dependents aged 18 and over if the filer has already claimed an amount for disabled dependents (idothpe). Note that the model assumes that there is only one disabled dependent. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 2386.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 2386.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 2468.00 | 3.4% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 2551.00 | 3.4% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 2633.00 | 3.2% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 2716.00 | 3.2% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 2798.00 | 3.0% | Form TD1NS E_REV (11) |
| ba12.mpr: | 2852.86 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 2910.46 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |

| | | | |
|-----------|---------|------|---|
| ba14.mpr: | 2968.07 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 3028.42 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 3088.77 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

VPHPREM Nova Scotia pharmacare premium

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium. The premium is an annual head tax on all seniors age 65 and over. The premium was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|---|
| ba97.mpr: | 215.00 | -- | Nova Scotia Budget 1995 |
| ba98.mpr: | 215.00 | 0.0% | Nova Scotia Dept. of Finance |
| ba99.mpr: | 0.00 | -- | Not in effect - Tax Credit dropped in 1999 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|------|----|----------------------|
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

VPHRR Nova Scotia pharmacare tax credit reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit reduction rate. This is the proportion of income (imgisinc) above the turndown (VPHTD or VPHTDC) which will be subtracted from the Maximum Pharmacare Tax Credit (VPHTC) to determine the allowable amount of the tax credit. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|-------------|
| ba97.mpr: | 0.10000 | -- | Nova Scotia |

| | | | |
|-----------|---------|------|------------------------------|
| ba98.mpr: | 0.10000 | 0.0% | Nova Scotia Dept. of Finance |
| ba99.mpr: | 0.00000 | -- | Not in effect - Tax Credit |
| | | | dropped in 1999 |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

VPHTC

Nova Scotia pharmacare refundable tax credit

DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit. The tax credit is available to all seniors age 65 and over who are in receipt of GIS. The credit is available to all seniors but is reduced when family income is greater than VPHTD for singles and VPHTDC for couples. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|------------------------------|
| ba97.mpr: | 300.00 | -- | Nova Scotia Budget 1995 |
| ba98.mpr: | 300.00 | 0.0% | Nova Scotia Dept. of Finance |
| ba99.mpr: | 0.00 | -- | Not in effect - Tax Credit |
| | | | dropped in 1999 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

VPHTD Nova Scotia pharmacare tax credit turndown

DESCRIPTION

This parameter is the turndown for singles (for couples it is VPHTDC). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is family income (imictot). The refundable tax credit was introduced in the 1995 Nova Scotia budget.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 15000.00 | -- | Nova Scotia Budget 1995 |
| ba98.mpr: | 15000.00 | 0.0% | Nova Scotia Dept. of Finance |
| ba99.mpr: | 0.00 | -- | Not in effect - Tax Credit dropped in 1999 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00 | -- | Copied from ba15.mpr |

VPHTDC Nova Scotia pharmacare tax credit turndown for couples

DESCRIPTION

This is the turndown for couple (for singles it is VPHTD). The turndown represents the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income used is imictot.

Changes were made to the Nova Scotia Pharmacare program in 1999. The premium is waived for seniors on Guaranteed Income Supplement and may be reduced for other seniors with low-income. The refundable tax credit was also eliminated.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 18000.00 | -- | Nova Scotia |
| ba98.mpr: | 18000.00 | 0.0% | Nova Scotia Dept. of Finance |
| ba99.mpr: | 0.00 | -- | Not in effect - Tax Credit dropped in 1999 |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 0.00 | -- | Not in effect |
| ba08.mpr: | 0.00 | -- | Not in effect |
| ba09.mpr: | 0.00 | -- | Not in effect |
| ba10.mpr: | 0.00 | -- | Not in effect |
| ba11.mpr: | 0.00 | -- | Grown from ba10.mpr using DEFAULT=1.0000 |
| ba12.mpr: | 0.00 | -- | Grown from ba11.mpr using DEFAULT=1.0000 |
| ba13.mpr: | 0.00 | -- | Grown from ba12.mpr using DEFAULT=1.0000 |
| ba14.mpr: | 0.00 | -- | Grown from ba13.mpr using DEFAULT=1.0000 |
| ba15.mpr: | 0.00 | -- | Grown from ba14.mpr using DEFAULT=1.0000 |

ba16.mpr: 0.00 -- Grown from ba15.mpr using
 DEFAULT=1.0000

VPNTCR N.S. provincial non-refundable tax credit rate

DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits in Nova Scotia. Each tax credit is calculated separately and summed for a total credit. The parameter is only used when a provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.09770 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.09770 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.09770 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.09770 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.08790 | -10.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2006 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.08790 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.08790 | 0.0% | Payroll Deductions Formulas 2011 - T4127 |
| ba12.mpr: | 0.08790 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.08790 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.08790 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.08790 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.08790 | 0.0% | Copied from ba15.mpr |

VPTC Nova Scotia political contribution table [total donations,donation allowed]

DESCRIPTION

This table contains the figures necessary to calculate the Nova Scotia Political Contribution Tax Credit. The first column represents the dollar amount of total Nova Scotia political contributions to which the corresponding percentages of the third column are applied to calculate the total Allowable Nova Scotia Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Source |
|-----------|-------|--|
| ba97.mpr: | 3 | [Rows] Federal Income Tax T1C (NS) - 1997 |

| | | | | |
|-----------|-----|-------|--------|--|
| | 0 | 0 | 0.750 | |
| | 100 | (75) | 0.500 | |
| | 550 | (300) | 0.333 | |
| ba98.mpr: | | | [Same] | Federal Income Tax T1C (NS) - 1998 |
| ba99.mpr: | | | [Same] | Federal Income Tax T1C (NS) - 1999 |
| ba00.mpr: | | | [Same] | Federal Income Tax Form NS479 - 2000 |
| ba01.mpr: | | | [Same] | Federal Income Tax Form NS479 - 2001 |
| ba02.mpr: | | | [Same] | Federal Income Tax Form NS479 - 2002 |
| ba03.mpr: | | | [Same] | Federal Income Tax Form NS479 - 2003 |
| ba04.mpr: | | | [Same] | Federal Income Tax Form NS479 - 2004 |
| ba05.mpr: | | | [Same] | Federal Income Tax Form NS479 - 2005 |
| ba06.mpr: | | | [Same] | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1 | | [Rows] | Federal Income Tax Form NS428 - 2007 |
| | 0 | 0 | 0.750 | |
| ba08.mpr: | | | [Same] | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | | | [Same] | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | | | [Same] | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | | | [Same] | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | | | [Same] | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | | | [Same] | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | | | [Same] | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | | | [Same] | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | | | [Same] | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter is the maximum Allowable Nova Scotia Political Tax Credit.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 500.00 | -- | Federal Income Tax T1C (NS) 1997 |
| ba98.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (NS) 1998 |
| ba99.mpr: | 500.00 | 0.0% | Federal Income Tax T1C (NS) 1999 |
| ba00.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS479 - 2000 |
| ba01.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS479 - 2001 |
| ba02.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS479 - 2002 |
| ba03.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS479 - 2003 |
| ba04.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS479 - 2004 |
| ba05.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS479 - 2005 |
| ba06.mpr: | 500.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 750.00 | 50.0% | Federal Income Tax Form NS428 - 2007 |

| | | | |
|-----------|--------|------|--|
| ba08.mpr: | 750.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 750.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 750.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 750.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 750.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 750.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 750.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 750.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 750.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VPTF Nova Scotia provincial tax fraction

DESCRIPTION

Nova Scotia Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.58500 | -- | Federal Income Tax T1C (NS) TC - 1997 |

| | | | |
|-----------|---------|-------|-----------------------------|
| ba98.mpr: | 0.57500 | -1.7% | Federal Income Tax T1C (NS) |
| | | | TC - 1998 |
| ba99.mpr: | 0.57500 | 0.0% | Federal Income Tax T1C (NS) |
| | | | TC - 1999 |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

VPTX N.S. tax table [taxable income,basic provincial tax]

DESCRIPTION

This table represents the Nova Scotia tax curve used when calculating the tax on taxable income (VTXFLG = 1). The first column represents Taxable Income, the second represents the amount of Basic Provincial Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

Only the first and third columns of the tax table need be specified. The second column is computed by the standard algorithm.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Source |
|-----------|--------------|------------------------------------|
| ba97.mpr: | 1 | [Rows] Not in effect |
| 0 | 0.0000 | 0.000000 |
| ba98.mpr: | | [Same] Not in effect |
| ba99.mpr: | | [Same] Not in effect |
| ba00.mpr: | 3 | [Rows] Federal Income Tax Form |
| | | NS428 - 2000 |
| 0 | 0.0000 | 0.097700 |
| 29590 | (2890.9430) | 0.149500 |
| 59180 | (7314.6480) | 0.166700 |
| ba01.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2001 |
| ba02.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2002 |
| ba03.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2003 |
| ba04.mpr: | 4 | [Rows] Federal Income Tax Form |
| | | NS428 - 2004 |
| 0 | 0.0000 | 0.087900 |
| 29590 | (2600.9610) | 0.149500 |
| 59180 | (7024.6660) | 0.166700 |
| 93000 | (12662.4600) | 0.175000 |
| ba05.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2005 |
| ba06.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2006 |
| ba07.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2007 |
| ba08.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2008 |
| ba09.mpr: | | [Same] Federal Income Tax Form |
| | | NS428 - 2009 |
| ba10.mpr: | 5 | [Rows] Federal Income Tax Form |
| | | NS428 - 2010 |
| 0 | 0.0000 | 0.087900 |
| 29590 | (2600.9610) | 0.149500 |
| 59180 | (7024.6660) | 0.166700 |
| 93000 | (12662.4600) | 0.175000 |
| 150000 | (22637.4600) | 0.210000 |
| ba11.mpr: | | [Same] Payroll Deductions Formulas |
| | | 2011 - T4127 |

| | | | |
|-----------|--------|--------------|---------------------------|
| ba12.mpr: | 5 | [Rows] | Grown from ba11.mpr using |
| | | | CPINS=1.019608 |
| | 0 | 0.0000 | 0.087900 |
| | 30170 | (2651.9430) | 0.149500 |
| | 60340 | (7162.3580) | 0.166700 |
| | 94824 | (12910.8408) | 0.175000 |
| | 152941 | (23081.3158) | 0.210000 |
| ba13.mpr: | 5 | [Rows] | Grown from ba12.mpr using |
| | | | CPINS=1.020192 |
| | 0 | 0.0000 | 0.087900 |
| | 30779 | (2705.4741) | 0.149500 |
| | 61558 | (7306.9346) | 0.166700 |
| | 96739 | (13171.6073) | 0.175000 |
| | 156029 | (23547.3573) | 0.210000 |
| ba14.mpr: | 5 | [Rows] | Grown from ba13.mpr using |
| | | | CPINS=1.019793 |
| | 0 | 0.0000 | 0.087900 |
| | 31388 | (2759.0052) | 0.149500 |
| | 62776 | (7451.5112) | 0.166700 |
| | 98654 | (13432.3738) | 0.175000 |
| | 159117 | (24013.3988) | 0.210000 |
| ba15.mpr: | 5 | [Rows] | Grown from ba14.mpr using |
| | | | CPINS=1.020333 |
| | 0 | 0.0000 | 0.087900 |
| | 32026 | (2815.0854) | 0.149500 |
| | 64052 | (7602.9724) | 0.166700 |
| | 100660 | (13705.5260) | 0.175000 |
| | 162352 | (24501.6260) | 0.210000 |
| ba16.mpr: | 5 | [Rows] | Grown from ba15.mpr using |
| | | | CPINS=1.019928 |
| | 0 | 0.0000 | 0.087900 |
| | 32664 | (2871.1656) | 0.149500 |
| | 65328 | (7754.4336) | 0.166700 |
| | 102666 | (13978.6782) | 0.175000 |
| | 165587 | (24989.8532) | 0.210000 |

VSCI Nova Scotia provincial tax above which surtax applies

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 10000.00 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 10000.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 10000.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 10000.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |


```

ba10.mpr:    0.00          --      Not in effect
ba11.mpr:    0.00          --      Grown from ba10.mpr using
NONE=1.0000
ba12.mpr:    0.00          --      Grown from ba11.mpr using
NONE=1.0000
ba13.mpr:    0.00          --      Grown from ba12.mpr using
NONE=1.0000
ba14.mpr:    0.00          --      Grown from ba13.mpr using
NONE=1.0000
ba15.mpr:    0.00          --      Grown from ba14.mpr using
NONE=1.0000
ba16.mpr:    0.00          --      Grown from ba15.mpr using
NONE=1.0000

```

VSCI2 Nova Scotia provincial tax above which surtax applies (2nd level)

DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |

```

ba00.mpr:    0.00      --      Not in effect
ba01.mpr:    0.00      --      Not in effect
ba02.mpr:    0.00      --      Not in effect
ba03.mpr:    0.00      --      Not in effect
ba04.mpr:    0.00      --      Not in effect
ba05.mpr:    0.00      --      Not in effect
ba06.mpr:    0.00      --      Not in effect
ba07.mpr:    0.00      --      Not in effect
ba08.mpr:    0.00      --      Not in effect
ba09.mpr:    0.00      --      Not in effect
ba10.mpr:    0.00      --      Not in effect
ba11.mpr:    0.00      --      Grown from ba10.mpr using
                                NONE=1.0000
ba12.mpr:    0.00      --      Grown from ba11.mpr using
                                NONE=1.0000
ba13.mpr:    0.00      --      Grown from ba12.mpr using
                                NONE=1.0000
ba14.mpr:    0.00      --      Grown from ba13.mpr using
                                NONE=1.0000
ba15.mpr:    0.00      --      Grown from ba14.mpr using
                                NONE=1.0000
ba16.mpr:    0.00      --      Grown from ba15.mpr using
                                NONE=1.0000

```

VSENTRFLG N.S Tax Relief for Seniors receiving GIS

DESCRIPTION

The calculation of the Nova Scotia Tax Refund for Seniors receiving Guaranteed Income Supplement (GIS) (imvsrtxrf) is activated by the flag VSENTRFLG.

Beginning in the 2010 tax year, this refund will offset the entire amount of net provincial tax owing for seniors who receive GIS.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|--------------------------------------|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 0 | -- | Not in effect |
| ba08.mpr: | 0 | -- | Not in effect |
| ba09.mpr: | 0 | -- | Not in effect |
| ba10.mpr: | 1 | -- | Nova Scotia Department of Finance |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VSF Nova Scotia provincial surtax rate

DESCRIPTION

This is the level of provincial tax payable above which a surtax at the rate of VSF applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.10000 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 0.10000 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.10000 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |

```

ba15.mpr:    0.00000    --    Copied from ba14.mpr
ba16.mpr:    0.00000    --    Copied from ba15.mpr

```

VSF2 Nova Scotia provincial surtax rate (2nd level)

DESCRIPTION

This is the level of provincial tax payable above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|------------------|--------------|---------------|----------------------|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.00000 | -- | Not in effect |
| ba08.mpr: | 0.00000 | -- | Not in effect |
| ba09.mpr: | 0.00000 | -- | Not in effect |
| ba10.mpr: | 0.00000 | -- | Not in effect |
| ba11.mpr: | 0.00000 | -- | Copied from ba10.mpr |

| | | | |
|-----------|---------|----|----------------------|
| ba12.mpr: | 0.00000 | -- | Copied from ba11.mpr |
| ba13.mpr: | 0.00000 | -- | Copied from ba12.mpr |
| ba14.mpr: | 0.00000 | -- | Copied from ba13.mpr |
| ba15.mpr: | 0.00000 | -- | Copied from ba14.mpr |
| ba16.mpr: | 0.00000 | -- | Copied from ba15.mpr |

VTRBAS Nova Scotia tax reduction basic amount

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 300.00 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 300.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 300.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |

| | | | |
|-----------|--------|------|--|
| ba04.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 300.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 300.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 300.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 300.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 300.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 300.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VTREM Nova Scotia tax reduction equivalent to spouse amount

DESCRIPTION

This parameter gives the maximum amount of the equivalent to married Nova Scotia tax reduction. Only the head of a single parent family may apply. A child being claimed for this amount may not also be claimed for the child amount. This total family tax reduction amount is then subject to a family income test.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 300.00 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 300.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 300.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 300.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 300.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 300.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 300.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 300.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 300.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction for children. Only the head of a single parent family or one spouse in a head/spouse family may apply. The total family tax reduction amount is subject to a family income test.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 165.00 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 165.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 165.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |

| | | | |
|-----------|--------|------|--|
| ba06.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 165.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 165.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 165.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 165.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 165.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 165.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 165.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VTRRR Nova Scotia tax reduction family income reduction rate

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction reduction rate. This is the proportion of family income (imicnet) above the turndown (VTRTD) which will be subtracted from the Maximum tax reduction amount to determine the allowable amount of the tax reduction.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.05000 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 0.05000 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 0.05000 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 0.05000 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 0.05000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.05000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.05000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.05000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.05000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.05000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the spouse of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 300.00 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 300.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 300.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |

| | | | |
|-----------|--------|------|--|
| ba07.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 300.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 300.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 300.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 300.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 300.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 300.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 300.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

VTRTD Nova Scotia tax reduction family income turndown

DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction turndown. This is the level of family net income above which the Nova Scotia tax reduction begins to be reduced. The income is imicnet.

CROSS REFERENCE

| Function | Description |
|-----------------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|--|
| ba97.mpr: | 15000.00 | -- | Federal Income Tax T1C (NS) TC - 1997 |
| ba98.mpr: | 15000.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1998 |
| ba99.mpr: | 15000.00 | 0.0% | Federal Income Tax T1C (NS) TC - 1999 |
| ba00.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 15000.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 15000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 15000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 15000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 15000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 15000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 15000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

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).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |

| | | | |
|-----------|---|----|---|
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VTXFLG N.S. tax on taxable income activation flag

DESCRIPTION

When this flag is turned on, Nova Scotia taxes get calculated as a tax on taxable income instead of as a percentage of federal taxes.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2000 |

| | | | |
|-----------|---|----|---|
| ba01.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2003 |
| ba04.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1 | -- | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1 | -- | Form TD1NS E (11) |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

VYCTCAPM N.S. Young Child Tax Credit Amount per Month

DESCRIPTION

This parameter represents the amount per month to be allocated per child under 6 years of age for the N.S. young child tax credit. The spouse with the lower net income (imicnet) may claim this non-refundable tax credit for each child under 6. Where no spouse is present, the parent may claim this amount for each child under 6, excluding the child claimed for the equivalent to married tax credit (impmartc) if applicable. This amount per month is multiplied by the number of months in the year, the phase in rate for the tax credit (VYCTCPI), the number of eligible children and the provincial non-refundable tax credit rate (VPNTCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|--|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 100.00 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 100.00 | 0.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 100.00 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 100.00 | 0.0% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 100.00 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 100.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 100.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 100.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 100.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 100.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 100.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

DESCRIPTION

This parameter represents the phase in rate for the N.S. young child tax credit. The tax credit is in effect for children under the age of 6 as of July 2006. The credit is calculated as the amount per month is (VYCTCAPM) multiplied by the number of months in the year, this phase in rate, the number of eligible children and the provincial non-refundable tax credit rate (VPNTCR). The value of the non-transferable credit is saved in impyctxc and is included in imptaxcr.

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.50000 | -- | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1.00000 | 100.0% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1.00000 | 0.0% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1.00000 | 0.0% | Federal Income Tax Form NS428 - 2009 |

| | | | |
|-----------|---------|------|---|
| ba10.mpr: | 1.00000 | 0.0% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1.00000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 1.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 1.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 1.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 1.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 1.00000 | 0.0% | Copied from ba15.mpr |

VYPNDL N.S. Pension Income Deduction Amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed as a Nova Scotia non-refundable tax credit. The parameter is only used when the provincial tax on taxable income is calculated (VTXFLG = 1).

CROSS REFERENCE

| Function | Description |
|----------|--|
| txns | Compute provincial taxes for Nova Scotia |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 1000.00 | -- | Federal Income Tax Form NS428 - 2000 |
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2001 |
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2002 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2003 |

| | | | |
|-----------|---------|------|---|
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2004 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2005 |
| ba06.mpr: | 1000.00 | 0.0% | Federal Income Tax Form NS428 - 2006 |
| ba07.mpr: | 1035.00 | 3.5% | Federal Income Tax Form NS428 - 2007 |
| ba08.mpr: | 1069.00 | 3.3% | Federal Income Tax Form NS428 - 2008 |
| ba09.mpr: | 1104.00 | 3.3% | Federal Income Tax Form NS428 - 2009 |
| ba10.mpr: | 1138.00 | 3.1% | Federal Income Tax Form NS428 - 2010 |
| ba11.mpr: | 1173.00 | 3.1% | Form TD1NS E_REV (11) |
| ba12.mpr: | 1196.00 | 2.0% | Grown from ba11.mpr using CPINS=1.019608 |
| ba13.mpr: | 1220.15 | 2.0% | Grown from ba12.mpr using CPINS=1.020192 |
| ba14.mpr: | 1244.30 | 2.0% | Grown from ba13.mpr using CPINS=1.019793 |
| ba15.mpr: | 1269.60 | 2.0% | Grown from ba14.mpr using CPINS=1.020333 |
| ba16.mpr: | 1294.90 | 2.0% | Grown from ba15.mpr using CPINS=1.019928 |

WGTFLAG Read weight file

DESCRIPTION

This parameter is usually left at 1. If de-activated, the weight file specified in the parameter INPWGT (if any) will not be read, and all weights will instead be set to the value 1.0. This facility can be used to produce unweighted tabulations of SPSD, and is also useful if 'hypothetical households' generated using the bldspd utility are being used instead of the supplied SPSD.

WGTTOT Sum of weights on tax file

DESCRIPTION

This control parameter specifies the total sum of weights on the input weight file. This value is generated by SPSM automatically and is reproduced here for informational purposes.

WITBFAM Working Income Tax Benefit amount for couples/single parents

DESCRIPTION

This is the maximum Working Income Tax Benefit (WITB) refundable credit amount for couples and single parents who are at least 19 years of age and who are not full-time students for more than 3 months in the taxation year.

Individuals in a couple or single parent family will have their benefit calculated as WITBPIR of each dollar of earned income in excess of WITBMINE to this maximum. The credit may be reduced by WITBRR for each dollar of their net income in excess of WITBFPO.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1000.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 1019.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |

| | | | |
|-----------|---------|-------|---|
| ba09.mpr: | 1680.00 | 64.9% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 1690.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 1743.67 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 1782.84 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1817.66 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1853.93 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1891.65 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1929.37 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

WITBFLAG Working Income Tax Benefit activation flag

DESCRIPTION

This flag turns on and off the Federal Refundable Working Income Tax Benefit (WITB) program. The program was implemented in 2007.

The WITB will provide a refundable tax credit equal to WITBPIR of each dollar of earned income in excess of WITBMINE to a maximum credit of WITBSNG for single individuals (at least 19 years of age) without dependants and WITBFAM for families (couples and single parents).

To target assistance to those with low income, the credit will be reduced by WITBRR of net family income in excess of WITBSPO for single individuals and WITBFPO for families, where net family income represents head/spouse net income less UCCB amounts claimed.

Students (as defined for the purpose of the education tax credit), with no dependent children, who are enrolled as full-time students for more than three months in the taxation year will not be eligible for the WITB. If a couple without dependents consists of only one person eligible for the WITB, based on student and/or age eligibility rules, then the income threshold used in the turndown will be that for individuals and the income tests would only include that of the eligible individual.

The amount of the benefit is saved in the variable imwitb. It is also added to other federal refundable credits (imfortc).

This flag also turns on the Working Income Tax Benefit Supplement for Persons with Disabilities. Individuals eligible for the Disability Tax Credit who are also eligible for the WITB, will be granted an amount equal to WITBSPIR for each dollar of individual earned

income in excess of WITBSMINE to a maximum credit of WITBSAMT. This amount will then be reduced by WITBSRR of net family income in excess of WITBSSPO for single individuals and WITBSFPO for single parents and couples, where both are eligible for WITB. The amount of the disability supplement is saved in the variable imwitbs and is also added to other federal refundable credits (imfortc).

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---|
| ba97.mpr: | 0 | -- | Not in effect |
| ba98.mpr: | 0 | -- | Not in effect |
| ba99.mpr: | 0 | -- | Not in effect |
| ba00.mpr: | 0 | -- | Not in effect |
| ba01.mpr: | 0 | -- | Not in effect |
| ba02.mpr: | 0 | -- | Not in effect |
| ba03.mpr: | 0 | -- | Not in effect |
| ba04.mpr: | 0 | -- | Not in effect |
| ba05.mpr: | 0 | -- | Not in effect |
| ba06.mpr: | 0 | -- | Not in effect |
| ba07.mpr: | 1 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 1 | -- | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 1 | -- | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 1 | -- | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 1 | -- | Copied from ba10.mpr |
| ba12.mpr: | 1 | -- | Copied from ba11.mpr |
| ba13.mpr: | 1 | -- | Copied from ba12.mpr |
| ba14.mpr: | 1 | -- | Copied from ba13.mpr |
| ba15.mpr: | 1 | -- | Copied from ba14.mpr |
| ba16.mpr: | 1 | -- | Copied from ba15.mpr |

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax Benefit (WITB) refundable credit begins to be reduced for couples or single parent families. Their maximum credit amount WITBFAM will be reduced by WITBRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 14500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 14776.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 14500.00 | -1.9% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 14587.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |

| | | | |
|-----------|----------|------|---|
| ba11.mpr: | 15050.28 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 15388.35 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 15688.85 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 16001.87 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 16327.41 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 16652.96 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

WITBMINE Working Income Tax Benefit Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the federal refundable Working Income Tax Benefit (WITB).

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|------|---|
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 3000.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 3000.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 3000.00 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 3000.00 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 3000.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |
| ba12.mpr: | 3000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 3000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 3000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 3000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 3000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

WITBPIR Working Income Tax Benefit Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the federal refundable Working Income Tax Benefit (WITB) for individuals/families with earnings in excess of WITBMINE, until the respective maximum benefit is attained. Single individuals are eligible for a maximum benefit amount of WITBSNG while individuals in a couple or single parent family are eligible for a maximum benefit amount of WITBFAM.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.20000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.25000 | 25.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.25000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 0.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.25000 | 0.0% | Copied from ba15.mpr |

WITBRR Working Income Tax Benefit Reduction Rate

DESCRIPTION

This parameter contains the reduction rate for the federal refundable Working Income Tax Benefit (WITB). Single individuals will see their maximum benefit amount of WITBSNG reduced by this rate for every dollar of net income in excess of WITBSPO. Families and single parents will see their maximum benefit amount of WITBFAM reduced by this rate for every dollar of family net income in excess of WITBFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.15000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

This is the maximum Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit amount for non-student individuals who are at least 19 years of age, and who are eligible for the disability tax credit in the taxation year.

Individuals will have their benefit calculated as WITBSPIR of each dollar of earned income in excess of WITBSMINE to this maximum. The credit may be reduced by WITBSRR for each dollar of their net income in excess of the turndown threshold. For single individuals, or those in a couple where the other spouse is ineligible for WITB based on the spouse's student status, the turndown threshold is WITBSSPO. For couples where both are WITB eligible and for single parent families, the threshold is WITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|--------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 250.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |

| | | | |
|-----------|--------|-------|---|
| ba08.mpr: | 255.00 | 2.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 462.50 | 81.4% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 465.00 | 0.5% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 479.77 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 490.55 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 500.13 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 510.11 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 520.49 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 530.87 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

WITBSCRR WITB Supplement for Disabilities Reduction Rate for eligible couples

DESCRIPTION

This parameter contains the reduction rate for the federal refundable Working Income Tax Benefit (WITB) Supplement for Disabilities where both individuals in a couple are eligible for the disability tax credit. Eligible individuals will see their maximum benefit amount of WITBSAMT reduced by this rate for every dollar of family net income in excess of WITBSFPO.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.07500 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.07500 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.07500 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.07500 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 0.07500 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.07500 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.07500 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.07500 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.07500 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.07500 | 0.0% | Copied from ba15.mpr |

WITBSFPO WITB Supplement for Disabilities Family Net Income Phase-out
Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for couples and single parent families. Their maximum credit amount WITBSAMT will be reduced by WITBSRR for each dollar of their family net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 21167.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 21569.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 25700.00 | 19.2% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 25854.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 26675.12 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 27274.32 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 27806.93 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 28361.73 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 28938.72 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 29515.73 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

WITBSMINE WITB Supplement for Disabilities Minimum Earnings Threshold

DESCRIPTION

This parameter contains the minimum earnings threshold required for eligibility for the federal refundable Working Income Tax Benefit (WITB) Supplement for Disabilities.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 1750.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 1750.00 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 1150.00 | -34.3% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 1150.00 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 1150.00 | 0.0% | Grown from ba10.mpr using NONE=1.0000 |

```

ba12.mpr:    1150.00      0.0%   Grown from ba11.mpr using
              NONE=1.0000
ba13.mpr:    1150.00      0.0%   Grown from ba12.mpr using
              NONE=1.0000
ba14.mpr:    1150.00      0.0%   Grown from ba13.mpr using
              NONE=1.0000
ba15.mpr:    1150.00      0.0%   Grown from ba14.mpr using
              NONE=1.0000
ba16.mpr:    1150.00      0.0%   Grown from ba15.mpr using
              NONE=1.0000

```

WITBSNG Working Income Tax Benefit amount for singles

DESCRIPTION

This is the maximum Working Income Tax Benefit (WITB) refundable credit amount for single individuals who are at least 19 years of age without dependents, who are not full-time students for more than 3 months in the taxation year.

Individuals will have their benefit calculated as WITBPIR of each dollar of earned income in excess of WITBMINE to this maximum. The credit may be reduced by WITBRR for each dollar of their net income in excess of WITBSPO.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|---------|-------|---|
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 510.00 | 2.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 925.00 | 81.4% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 931.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 960.57 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 982.15 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 1001.33 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 1021.31 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 1042.09 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 1062.87 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

WITBSPIR WITB Supplement for Disabilities Phase in Rate

DESCRIPTION

This parameter contains the phase in rate for the federal refundable Working Income Tax Benefit (WITB) Supplement for Disabilities for individuals who are eligible for the disability tax credit with earnings in excess of WITBSMINE, until the respective maximum benefit of WITBSAMT is attained.

CROSS REFERENCE

| Function | Description |
|-----------------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.20000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.20000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.25000 | 25.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 0.25000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 0.25000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.25000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.25000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.25000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.25000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.25000 | 0.0% | Copied from ba15.mpr |

WITBSPO WITB Single Net Income Phase-out Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax Benefit (WITB) refundable credit begins to be reduced for single individuals who are at least 19 years of age and have no dependents. Their maximum credit amount WITBSNG will be reduced by WITBRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 9500.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 9681.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 10500.00 | 8.5% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 10563.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 10898.48 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 11143.29 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 11360.90 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 11587.57 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 11823.31 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 12059.05 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

DESCRIPTION

This parameter contains the reduction rate for the federal refundable Working Income Tax Benefit (WITB) Supplement for Disabilities. Single individuals will see their maximum benefit amount of WITBSAMT reduced by this rate for every dollar of net income in excess of WITBSSPO. Families and single parents will see their maximum benefit amount of WITBSAMT reduced by this rate for every dollar of family net income in excess of WITBSFPO.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---|
| ba97.mpr: | 0.00000 | -- | Not in effect |
| ba98.mpr: | 0.00000 | -- | Not in effect |
| ba99.mpr: | 0.00000 | -- | Not in effect |
| ba00.mpr: | 0.00000 | -- | Not in effect |
| ba01.mpr: | 0.00000 | -- | Not in effect |
| ba02.mpr: | 0.00000 | -- | Not in effect |
| ba03.mpr: | 0.00000 | -- | Not in effect |
| ba04.mpr: | 0.00000 | -- | Not in effect |
| ba05.mpr: | 0.00000 | -- | Not in effect |
| ba06.mpr: | 0.00000 | -- | Not in effect |
| ba07.mpr: | 0.15000 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 0.15000 | 0.0% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 0.15000 | 0.0% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |

| | | | |
|-----------|---------|------|---|
| ba10.mpr: | 0.15000 | 0.0% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 0.15000 | 0.0% | Copied from ba10.mpr |
| ba12.mpr: | 0.15000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.15000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.15000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.15000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.15000 | 0.0% | Copied from ba15.mpr |

WITBSSPO WITB Supplement for Disabilities Single Net Income Phase-out
Threshold

DESCRIPTION

This parameter contains the income threshold at which the maximum Working Income Tax Benefit (WITB) Supplement for Disabilities refundable credit begins to be reduced for single individuals who are at least 19 years of age and have no dependents. Their maximum credit amount WITBSAMT will be reduced by WITBSRR for each dollar of their net income in excess of this amount.

CROSS REFERENCE

| Function | Description |
|----------|------------------------------|
| txcalc | Calculate federal income tax |

VALUES

| File/Year | Value | Growth | Source |
|-----------|-------|--------|---------------|
| ba97.mpr: | 0.00 | -- | Not in effect |
| ba98.mpr: | 0.00 | -- | Not in effect |
| ba99.mpr: | 0.00 | -- | Not in effect |
| ba00.mpr: | 0.00 | -- | Not in effect |
| ba01.mpr: | 0.00 | -- | Not in effect |
| ba02.mpr: | 0.00 | -- | Not in effect |
| ba03.mpr: | 0.00 | -- | Not in effect |
| ba04.mpr: | 0.00 | -- | Not in effect |

| | | | |
|-----------|----------|-------|---|
| ba05.mpr: | 0.00 | -- | Not in effect |
| ba06.mpr: | 0.00 | -- | Not in effect |
| ba07.mpr: | 12833.00 | -- | Federal Income Tax 2007 - Schedule 6 (5000-S6) |
| ba08.mpr: | 13077.00 | 1.9% | Federal Income Tax 2008 - Schedule 6 (5000-S6) |
| ba09.mpr: | 16667.00 | 27.5% | Federal Income Tax 2009 - Schedule 6 (5000-S6) |
| ba10.mpr: | 16767.00 | 0.6% | Federal Income Tax 2010 - Schedule 6 (5000-S6) |
| ba11.mpr: | 17299.52 | 3.2% | Grown from ba10.mpr using CPI=1.031760 |
| ba12.mpr: | 17688.12 | 2.2% | Grown from ba11.mpr using CPI=1.022463 |
| ba13.mpr: | 18033.53 | 2.0% | Grown from ba12.mpr using CPI=1.019528 |
| ba14.mpr: | 18393.33 | 2.0% | Grown from ba13.mpr using CPI=1.019952 |
| ba15.mpr: | 18767.52 | 2.0% | Grown from ba14.mpr using CPI=1.020344 |
| ba16.mpr: | 19141.73 | 2.0% | Grown from ba15.mpr using CPI=1.019939 |

WSCF CPP/QPP contribution rate on employment earnings

DESCRIPTION

In the calculation of CPP contributions, this is the rate applied to earnings from employment.

CROSS REFERENCE

| Function | Description |
|-----------------|-----------------------------|
| txinet | Compute net income |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 0.03000 | -- | Federal Income Tax 1997 - Line 309 |
| ba98.mpr: | 0.03200 | 6.7% | Federal Income Tax 1998 - Schedule 8 & Line 310 |
| ba99.mpr: | 0.03500 | 9.4% | Federal Income Tax 1999 - Schedule 8 & Line 310 |
| ba00.mpr: | 0.03900 | 11.4% | Federal Income Tax 2000 - Schedule 8 & Line 310 |
| ba01.mpr: | 0.04300 | 10.3% | Federal Income Tax 2001 - Schedule 8 |
| ba02.mpr: | 0.04700 | 9.3% | Federal Income Tax 2002 - Schedule 8 |
| ba03.mpr: | 0.04950 | 5.3% | Federal Income Tax 2003 - Schedule 8 |
| ba04.mpr: | 0.04950 | 0.0% | Federal Income Tax 2004 - Schedule 8 |
| ba05.mpr: | 0.04950 | 0.0% | Federal Income Tax 2005 - Schedule 8 |
| ba06.mpr: | 0.04950 | 0.0% | Federal Income Tax 2006 - Schedule 8 |
| ba07.mpr: | 0.04950 | 0.0% | Federal Income Tax 2007 - Schedule 8 |
| ba08.mpr: | 0.04950 | 0.0% | Federal Income Tax 2008 - Schedule 8 |
| ba09.mpr: | 0.04950 | 0.0% | CRA News Release 2008/11/03 |
| ba10.mpr: | 0.04950 | 0.0% | CRA News Release 2009/11/03 |
| ba11.mpr: | 0.04950 | 0.0% | CRA News Release 2010/11/01 |
| ba12.mpr: | 0.04950 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 0.04950 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 0.04950 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 0.04950 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 0.04950 | 0.0% | Copied from ba15.mpr |

DESCRIPTION

The ratio of the CPP/QPP contribution rate on earnings from self-employment to the rate on earnings from employment. This is used in calculating the amount payable on earnings from self-employment.

CROSS REFERENCE

| Function | Description |
|----------|--------------------|
| txinet | Compute net income |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|--|
| ba97.mpr: | 2.00000 | -- | Federal Income Tax 1997 - Schedule 8 & Line 310 |
| ba98.mpr: | 2.00000 | 0.0% | Federal Income Tax 1998 - Schedule 8 & Line 310 |
| ba99.mpr: | 2.00000 | 0.0% | Federal Income Tax 1999 - Schedule 8 & Line 310 |
| ba00.mpr: | 2.00000 | 0.0% | Federal Income Tax 2000 - Schedule 8 & Line 310 |
| ba01.mpr: | 2.00000 | 0.0% | Federal Income Tax 2001 - Schedule 8 |
| ba02.mpr: | 2.00000 | 0.0% | Federal Income Tax 2002 - Schedule 8 |
| ba03.mpr: | 2.00000 | 0.0% | Federal Income Tax 2003 - Schedule 8 |
| ba04.mpr: | 2.00000 | 0.0% | Federal Income Tax 2004 - Schedule 8 |
| ba05.mpr: | 2.00000 | 0.0% | Federal Income Tax 2005 - Schedule 8 |
| ba06.mpr: | 2.00000 | 0.0% | Federal Income Tax 2006 - Schedule 8 |

| | | | |
|-----------|---------|------|---|
| ba07.mpr: | 2.00000 | 0.0% | Federal Income Tax 2007 - Schedule 8 |
| ba08.mpr: | 2.00000 | 0.0% | Federal Income Tax 2008 - Schedule 8 |
| ba09.mpr: | 2.00000 | 0.0% | CRA News Release 2008/11/03 |
| ba10.mpr: | 2.00000 | 0.0% | CRA News Release 2009/11/03 |
| ba11.mpr: | 2.00000 | 0.0% | CRA News Release 2010/11/01 |
| ba12.mpr: | 2.00000 | 0.0% | Copied from ba11.mpr |
| ba13.mpr: | 2.00000 | 0.0% | Copied from ba12.mpr |
| ba14.mpr: | 2.00000 | 0.0% | Copied from ba13.mpr |
| ba15.mpr: | 2.00000 | 0.0% | Copied from ba14.mpr |
| ba16.mpr: | 2.00000 | 0.0% | Copied from ba15.mpr |

XTCOLS X-tab desired print width

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the width desired for table reports. It is used to improve the appearance of tables, but does not guarantee that the table will fit within the bounds specified. Please see the *User's Guide* for more information.

The default value for XTCOLS is 10000.

XTDBLFLAG X-tab double precision activation flag

DESCRIPTION

This control parameter, when set to 1 and activated by XTFLAG, specifies that calculations for table reports will be performed with double precision, otherwise single precision will be used. Please see the *User's Guide* for more information.

The default value for XTDBLFLAG is 1.

XTFLAG X-tab facility activation flag

DESCRIPTION

This control parameter activates the SPSM cross tabulation facility. The cross-tabulation facility allows the user to generate multidimensional tables of his or her own design. Please see the *User's Guide* for more information.

XTLINES X-tab desired lines per page

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the number of lines per page available on the user's output device. It is used to pack tables onto pages efficiently, but cannot be used to split tables with many lines across pages in a sensibly formatted fashion. Please see the *User's Guide* for more information.

The default value for XTLINES is 66.

XTSPEC X-tab specification [string]

DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the tables requested by the user. As the syntax of table specification is rather complicated, please see the *User's Guide* for more information.

YMPE CPP/QPP maximum pensionable earnings

DESCRIPTION

The yearly maximum employment earnings for calculating contributions to the CPP/QPP. Note that this is the sum of (a) the Basic CPP Exemption (CPPXM) and (b) maximum earnings subject to contribution as defined in the T1 tax form.

CROSS REFERENCE

| Function | Description |
|----------|-----------------------------|
| txinet | Compute net income |
| txqinet | Compute net income (Quebec) |

VALUES

| File/Year | Value | Growth | Source |
|-----------|----------|--------|---|
| ba97.mpr: | 35800.00 | -- | Federal Income Tax 1997 - Line 309 |
| ba98.mpr: | 36900.00 | 3.1% | Federal Income Tax 1998 - Line 310 |
| ba99.mpr: | 37400.00 | 1.4% | Federal Income Tax 1999 - Line 310 |
| ba00.mpr: | 37600.00 | 0.5% | Federal Income Tax 2000 - Line 310 |
| ba01.mpr: | 38300.00 | 1.9% | Federal Income Tax 2001 - Line 222 |
| ba02.mpr: | 39100.00 | 2.1% | Federal Income Tax 2002 - Schedule 8 |
| ba03.mpr: | 39900.00 | 2.0% | Federal Income Tax 2003 - Schedule 8 |
| ba04.mpr: | 40500.00 | 1.5% | Federal Income Tax 2004 - Schedule 8 |
| ba05.mpr: | 41100.00 | 1.5% | Federal Income Tax 2005 - Schedule 8 |
| ba06.mpr: | 42100.00 | 2.4% | Federal Income Tax 2006 - Schedule 8 |
| ba07.mpr: | 43700.00 | 3.8% | Federal Income Tax 2007 - Schedule 8 |
| ba08.mpr: | 44900.00 | 2.7% | Federal Income Tax 2008 - Schedule 8 |
| ba09.mpr: | 46300.00 | 3.1% | CRA News Release 2008/11/03 |
| ba10.mpr: | 47200.00 | 1.9% | CRA News Release 2009/11/03 |
| ba11.mpr: | 48300.00 | 2.3% | CRA News Release 2010/11/01 |
| ba12.mpr: | 49874.19 | 3.3% | Grown from ba11.mpr using AIW=1.032592 |

| | | | |
|-----------|----------|------|---|
| ba13.mpr: | 51596.99 | 3.5% | Grown from ba12.mpr using AIW=1.034543 |
| ba14.mpr: | 53472.95 | 3.6% | Grown from ba13.mpr using AIW=1.036358 |
| ba15.mpr: | 55512.25 | 3.8% | Grown from ba14.mpr using AIW=1.038137 |
| ba16.mpr: | 57569.15 | 3.7% | Grown from ba15.mpr using AIW=1.037053 |

YPNDL Maximum pension income deduction/amount

DESCRIPTION

This is the maximum dollar amount of pension income which may be claimed for the Pension Income amount. This amount is multiplied by FNTCR in the calculation of non-refundable tax credits.

CROSS REFERENCE

| Function | Description |
|----------|---|
| txitax | Compute taxable income and individual credits |

VALUES

| File/Year | Value | Growth | Source |
|-----------|---------|--------|---------------------------------------|
| ba97.mpr: | 1000.00 | -- | Federal Income Tax 1997 - Line 314 |
| ba98.mpr: | 1000.00 | 0.0% | Federal Income Tax 1998 - Line 314 |
| ba99.mpr: | 1000.00 | 0.0% | Federal Income Tax 1999 - Line 314 |
| ba00.mpr: | 1000.00 | 0.0% | Federal Income Tax 2000 - Line 314 |
| ba01.mpr: | 1000.00 | 0.0% | Federal Income Tax 2001 - Line 314 |

| | | | |
|-----------|---------|--------|--|
| ba02.mpr: | 1000.00 | 0.0% | Federal Income Tax 2002 - Line 314 |
| ba03.mpr: | 1000.00 | 0.0% | Federal Income Tax 2003 - Line 314 |
| ba04.mpr: | 1000.00 | 0.0% | Federal Income Tax 2004 - Line 314 |
| ba05.mpr: | 1000.00 | 0.0% | Federal Income Tax 2005 - Line 314 |
| ba06.mpr: | 2000.00 | 100.0% | Federal Income Tax 2006 - Line 314 |
| ba07.mpr: | 2000.00 | 0.0% | Federal Income Tax 2007 - Line 314 |
| ba08.mpr: | 2000.00 | 0.0% | Federal Income Tax 2008 - Line 314 |
| ba09.mpr: | 2000.00 | 0.0% | Federal Income Tax 2009 - Line 314 |
| ba10.mpr: | 2000.00 | 0.0% | Federal Income Tax 2010 - Line 314 |
| ba11.mpr: | 2000.00 | 0.0% | Form TD1 E (11) |
| ba12.mpr: | 2000.00 | 0.0% | Grown from ba11.mpr using NONE=1.0000 |
| ba13.mpr: | 2000.00 | 0.0% | Grown from ba12.mpr using NONE=1.0000 |
| ba14.mpr: | 2000.00 | 0.0% | Grown from ba13.mpr using NONE=1.0000 |
| ba15.mpr: | 2000.00 | 0.0% | Grown from ba14.mpr using NONE=1.0000 |
| ba16.mpr: | 2000.00 | 0.0% | Grown from ba15.mpr using NONE=1.0000 |

