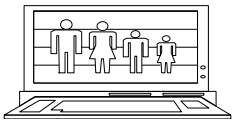
SPSD/M 

Variable Guide

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

November 18, 1997

Statistics Canada Statistique Canada

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Introduction

Organization and Purpose

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

This guide is divided into three sections.

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

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

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

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

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

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

Variable Identities

The SPSD/M makes use of, and makes available to users, a series of aggregate or "memo" variables in many output and reporting facilities. The identity is shown in the following diagram. So, for example, market income (immmkt) is a summation of (1) all employment

income(immemp), (2) investment income (imminv), and (3) other income(immoth).

Variable Naming Conventions

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

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

1 Variable by Program

1.1 Individual and Family Characteristics

1.1.1 Demographic

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

idage	Age
idnage	Age
idsex	Sex
hdprov	Province
hdurb	Size of urban area
idimmi	Years since immigration
idmarst	Marital status
idcluflg	Common-Law union flag
iddisab	Disability status

1.1.2 Education

The education variables come directly from the Labour Force Survey of which the SCF is a sub-sample.

idedlev	Educational level
idestat	Educational status
idschtp	School type

1.1.3 Labour force status

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

idind	Industry

idocc	Occupation
idlfst	Labour force status
idlyww	Weeks worked
idlyfp	Last year full/Part time
idlyun	Weeks unemployed
idlystr	Last year stretches unemployed
idnonlf	Major non-LF activity
idrklyun	Raking foundation: weeks unemployed
idrklyww	Raking foundation: weeks worked

1.1.4 Housing

A small number of housing characteristic variables have been taken from the Household Facilities and Equipment Survey, which is administered in conjunction with the Survey of Consumer Finance. In addition two FAMEX variables not relating to current expenditure are listed here.

hdtenur	Tenure
hdroom	Number of rooms
hdbdrms	Number of bedrooms
fxhmkt	Market value of home
fxhmort	Mortgage value outstanding

1.1.5 Family Structure

Family structure variables are directly derived from the Household Record Docket, which contains information on each person in a household surveyed in the Labour Force Survey. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics.

1.1.5.1 Relationship variables

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

1.1.5.2 Sequence variables

hdseqhh	Household sequence number

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

1.1.6 Family Characteristics

1.1.6.1 Household

Family characteristic variables are directly derived from the Household Record Docket, which contains information on each person in a household surveyed in the Labour Force Survey. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A household is all the individuals sharing the same dwelling. A household can include one or more economic families, or one or more census families.

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

hdlastfx	Last household in FAMEX group flag

1.1.6.2 Economic Family

Family characteristic variables are directly derived from the Household Record Docket, which contains information on each person in a household surveyed in the Labour Force Survey. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. An economic family is defined as a group of individuals sharing a common dwelling unit and related by blood, marriage (including common law relationships) or adoption.

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

1.1.6.3 Census Family

Family structure variables are directly derived from the Household Record Docket, which contains information on each person in a household surveyed in the Labour Force Survey. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A census family consist of both a husband and wife, or a parent with one or more children (adopted and stepchildren under 21) who have never married, living together in the same dwelling.

efpovthr	Economic family low income threshold
cfnpers	Number of persons in census family
cfnadult	Number of adults in census family
cfneld	Number of elderly in census family
cfnkids	Number of children in census family
cfnearn	Number of earners in census family

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

1.1.6.4 Nuclear Family

Family structure variables are directly derived from the Household Record Docket, which contains information on each person in a household surveyed in the Labour Force Survey. Some of these variables are used in SPSM to refer to individuals in their family context, or to implement family level of analysis facilities. Others are class variables designed to allow the user to select or report on individuals or families by various characteristics. A nuclear family consist of both a husband and wife, or a parent with one or more children (adopted and stepchildren) under 18 who have never married, living together in the same dwelling.

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

1.2 Market Income

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

1.2.1 Employment

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

immemp	All employment income

1.2.2 Investment

idiint	Interest income (121)
ididiv	Dividend income (actual)
idicapg	Capital gains (actual)
idioinv	Other investment income with net rental
idiroom	Net income from roomers and boarders (126)
imminv	Investment income

1.2.3 Other

idipens	Pension income (115)
iditoth	Other non-government income (taxable)
idinoth	Other money income (non-taxable)
immoth	Other income

1.3 Transfer Income

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

1.3.1 Unemployment Insurance

1.3.1.1 Annualized model variables

imiuib	Unemployment Insurance\Employment Insurance benefits
idcuib	Converted UI benefit
imuibr	UI benefit recovery
imuidpfg	UI claimants has dependents flag

1.3.1.2 Claim History data (Database)

ucstat	Claim status flag
ucbtyp	Claim type
ucern	Insurable weekly earnings
uceff	Effective weekly rate
ucexhas	Exhaustee flag
ucgotpa	Received paternity benefits
ucquitp	Penalty for voluntary quit
ucrpeat	Repeat claim flag
ucstart	Week claim established
uctpcng	Type change flag
uctrnbr	Training benefit weekly rate
uctrnwk	Weeks of training benefits

ucuer	Local unemplyment rate (x10)
ucuero	Local unemplyment rate (x10)-original value
ucweeks	Weeks of benefits
ucwkhr	Weekly hours of work
ucwwork	Weeks of work prior to claim
ucy1	Weeks on UI in first year before claim
ucy2	Weeks on UI in second year prior to claim
ucy3	Weeks on UI in third year prior to claim
ucy4	Weeks on UI in fourth year prior to claim
ucy5	Weeks on UI in fifth year prior to claim

1.3.1.3 Claim data (modelled)

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

1.3.2 Elderly Related

1.3.2.1 CPP/QPP

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

1.3.2.2 OAS

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

1.3.2.3 GIS/SPA

imigis	GIS benefits
imispa	Spouse's allowance

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

1.3.2.4 Federal Seniors Benefits

imisenb	Federal Seniors Benefit
imisbspa	Federal Seniors Benefit SPA
imsbmax	Federal Seniors Benefit maximum benefit
imsbz	Is Seniors Benefit Zeroed?
imsbtyp	Type of Seniors Benefit entitlement
imsbni	Consum inc with Seniors Benefit not zeroed
imsbinc	Individual income reducing Seniors Benefit
imsbzi	Consum inc with Seniors benefit zeroed
imsboas	Federal Seniors Benefit OAS portion

1.3.2.5 Provincial Elderly Programs

imigist	GIS provincial top-up
imiasb	Alberta seniors benefit
impptg	Provincial property tax grant for seniors
impstg	Provincial sales tax grant for seniors

1.3.3 Child Related

1.3.3.1 Federal Family Allowance

imnfach	Number of family allowance children claimed
imffa	Federal portion of family allowances
imfar	Family allowance recovery

1.3.3.2 Provincial Family Allowance

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

1.3.3.3 Federal Child Tax Credit

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

1.3.3.4 Federal Child Tax Benefit

imfcben	Total Federal Child Benefits
imfcbenb	Total Federal Child Benefits Base

imfcbene	Total Federal Child Benefits Earning suppl
imctcben	Federal child tax credit and child benefits

1.3.3.5 Federal Sales Tax Credit

imfstc	Federal sales tax credit

1.3.3.6 New Brunswick Child Tax Benefit

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

1.3.3.7 Ontario Refundable Chid Care Expense Tax Credit

imoccec	Ont. Child Care Exp. credit allowed (child)
imoccea	Ont. Child Care Exp. credit allowed (Family)

1.3.3.8 Alberta Family Employment Tax Credit

imiafetc	Alberta Family Employment Tax Credit Benefits

1.3.3.9 British Columbia Family Bonus

imibcfb	B.C. Family Bonus

1.3.4 Social Assistance

idcsa	Converted social assistance
idisa	Social assistance income
imisa	Social assistance (or replacement program)
imfsa	Federal social assistance
impsa	Provincial social assistance

1.3.5 Other

idinogv	Other government income (non-taxable)
iditogv	Other government income (taxable)

1.4 Payroll Taxes

imcqppc	CPP/QPP contributions
imuic	UIC contributions
imuicrf	UI EI contribution refund

1.5 Federal Income Taxes and credits

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

1.5.1 Calculation of Total Income

imicapgt	Capital gains (taxable)
imidivt	Dividend income (taxable)
imitot	Total income

1.5.2 Deductions from Total Income, Net Income

These variables are used to calculate net income

1.5.2.1 Individual Deduction Items

idrpp	Registered pension plan contributions (207)
idrrsp	RRSP calculated amount (208)
iddues	Union and professional dues (212)
imccea	Child care expenses allowed
iddalimo	Alimony paid (220)
idiloss	Business investment losses (217)
idforavg	Forward averaging amount withdrawal (237)
idmovexp	Imputed moving expenses (219)
idcarry	Carrying charges (221)
idexplor	Exploration and development expenses (224)
idalexp	Other allowable employment expenses (229)
imalexp	Allowable employment expenses
idothded	Other deductions from total income (232)
imdedea	Employment allowance

1.5.2.2 Child Care Expense Calculation

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

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

1.5.2.3 Total Deductions and net Income

imdedft	Deductions from total income
iminet	Net income

1.5.3 Deductions from Net Income, Taxable Income

The following variables are deducted from net income when calculating taxable income. Note that all

of these deductions are not applied for any given taxation year.

imitax	Taxable income
imdedfn	All deductions from net income
idemplo	Employee home relocation loan dedn (248)
idstkded	Stock option deduction (249)
idpartlo	Limited partnership losses (251)
idnclos	Allowable other years non-capital loss (252)
idcloss	Allowable other years capital loss (253)
idnorth	Northern deductions (255)
idaddded	Additional deductions from net income (256)
idcapgex	Capital gains exemptions (254)
imcapgex	Modelled capital gains deduction (254)
imstddn	Standard or medical+charitable allowed
imintdn	Interest income deduction allowed

1.5.4 Calculation of Personal Exemptions/Tax Credits

1.5.4.1 Basic, Age and Married

impex	All personal exemptions and deductions
imbtc	Basic personal tax credit
imatxc	Age tax credit
immartxc	Married tax credit claimed
imaxm	Age personal exemption
imexm	Personal exemptions (Basic+Age)
immarex	Married exemption claimed
imdepni	Dependant's net income
idothpe	Other dependant exemptions (305)

1.5.4.2 Disability

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

1.5.4.3 Dependants

imcemc	Child's equivalent to married credit

imcdeds	Dependent children deductions
imctxcs	Dependent children tax credits
imcchc	Child's non-refundable credit
imchclm	Number of dependent children claimed

1.5.4.4 Payroll Tax Credits

imcppctc	CPP contributions tax credit
imuictc	UIC contributions tax credit

1.5.4.5 Pension

impendn	Pension income deduction allowed
impentxc	Pension income tax credit

1.5.4.6 Education

idtuitn	Tuition fees (320)
imtutxc	Tuition tax credit
ideducm	Eligible months of education allowance
imedtxc	Education allowance tax credit
imeduc	Education allowance for student (322)

1.5.4.7 Medical Expenses

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

1.5.4.8 Gifts and Charitable Donations

idcharit	Charitable donations (340)
idgifts	Gifts to Canada/provinces/culture (342)
imchara	Allowable charitable donations and gifts (calculated)
imchartc	Charitable donations tax credit

1.5.4.9 Transferred Deductions/Credits

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

1.5.5 Calculation of Refund or Balace Owing

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

1.5.5.1 Calculation of Federal Tax

imfedtax	Federal tax before tax credits

imtaxcr	Total tax credits
imatxcrt	Total tax credits applied
imbft	Basic federal tax
imftr	Federal tax reduction
imftrt	Federal tax reduction transferred from spouse

1.5.5.2 Schedule 1 Taxes

imfdtxc	Federal dividend tax credit
idmincar	Minimum tax carryover (504)
idfortx	Foreign tax paid (507)
idforinc	Net foreign income (508)
imfortxc	Federal foreign tax credit (509)
idfdsft	Foreign tax credit applied to surtax (511)
idfsitc	Additional investment tax credit (518)

1.5.5.3 Other Non-refundable Tax Credits

idpolcon	Federal political contributions (409)
imfptc	Federal Political Contribution Tax Credit
iditc	Federal investment tax credits (412)
idlabtxc	Labour funds tax credit (414)
imoftca	Other federal tax credits applied (416)

1.5.5.4 Federal Surtax and Repayment of Social Benefits

imfsur	Federal surtax
imrepay	Social Benefits Repayments

1.5.5.5 Other Refundable Tax Credits

imctc	Child tax credit
idxii2	Part XII.2 tax credit (Trusts) (456)
idfdfatc	Forward averaging tax credit (478)
imfortc	Federal other refundable tax credits

1.5.5.6 Minimum Tax

imamtdf	Difference due to minimum tax
imamtfg	Minimum tax flag

1.5.5.7 Federal Tax Payable

imtxf	Federal income tax payable
imfiler	Taxable filer status

1.6 Provincial Income Taxes and Credits

Many provincial tax measures are common to several or all provinces, although the exact specifications may vary. The variables which are common to all provinces and may be zero in provinces for which they do not apply. Province specific variables are list

1.6.1 Shared Variables

idprvftc	Provincial foreign tax credit (Form T2036)
idproptx	Net property taxes paid (556)
improptx	Imputed property tax paid
imrentpd	Imputed rent paid
idprvpol	Provincial political contributions (565)
idrentpd	Total rental payments (555)
idstkded	Stock option deduction (249)
idvencap	Venture capital tax credit (564)
idhomstu	College res/resdnt homeowner assist (558)
imbpt	Basic provincial tax
imnptc	Non-refundable provincial tax credits
impalltc	All refundable provincial tax credits
importc	Other refundable provincial tax credits
impsur	Provincial surtax
imptr	Provincial tax reduction
imphotc	Provincial HOSP tax credits
impptxtc	Provincial Property tax tax credit
impnit	Provincial net income tax
impptc	Provincial Political Contrib Tax Credit
impeht	Provincial elderly health tax
impehtc	Provincial elderly health tax credit
imptc	Refundable provincial tax credits
imtxp	Provincial income tax payable

1.6.2 Quebec

imqalexp	Quebec allowable employment expenses
imqaxm	Quebec age personal exemption
imqcapgt	Quebec taxable capital gains
imqccea	Quebec child care expenses allowed (dedn)
imqcdeds	Quebec dependent children deduction
imqchara	Quebec allowable charitable donations(calc)
imqdedea	Quebec employment allowance
imqdedfn	Quebec all deductions from net income
imqdedft	Quebec deductions from total income
imqdedt	Quebec deductions transfered from spouse
imqdepni	Quebec dependant's net income
imqdisex	Quebec disability exemption
imqdtxc	Quebec dividend tax credit
imqei	Quebec eligible income for tax reduction
imqexm	Quebec personal exemptions (Basic+Age)
imqfs	Quebec family situation (1-5)
imqftr	Quebec family tax reduction
imqidivt	Quebec taxable dividends
imqinet	Quebec net income
imqintdn	Quebec interest income deduction allowed
imqitax	Quebec taxable income

imqitot	Quebec total income
imqmarex	Quebec married exemption claimed
imqmeda	Quebec medical expenses allowed
imqndc	Quebec number of dependent children
imqpendn	Quebec pension income deduction allowed
imqpex	Quebec personal exemptions and deductions
imqptr	Quebec property tax refund
imqrepay	Quebec repayments
imqritc	Quebec retirement income tax credit
imqstddn	Quebec stand. /medical+charitable allowed
imqta	Quebec tax abatement (total)
imqtaa	Quebec tax abatement (applied)
imqtar	Quebec tax abatement (refundable)
imqtca	Quebec tax credits applied
imqtct	Quebec tax credits transferable
imqtcts	Quebec tax credits transferred from spouse
imqtottc	Quebec total tax credits
imqrepay	Quebec repayments
imtfa	Taxable family allowances
imqaarc	Quebec Availability Allowance Refunded Tax Credit
imqatc	Quebec age tax credit
imqbtc	Quebec basic tax credit
imqstr	Quebec sales tax refund
imqcceni	Quebec net income for refundable cce credit calculation
imqccetc	Quebec refundable child care expenses Tax Credit
imqcpptc	Quebec CPP/QPP contributions tax credit
imqdctc	Quebec dependent child tax credits
imqdistc	Quebec disability tax credit
imqhsfc	Quebec Health Services Fund Contributions
imqhsftc	Quebec Health Services Fund Cont.tax credit
imqittr	Quebec income tested tax reduction
imqlatc	Quebec living alone tax credit
imqmtc	Quebec married tax credit
imquictc	Quebec UI contributions tax credit
idnorth	Northern deductions (255)
idcapgex	Capital gains exemptions (254)

1.6.3 Ontario

idhosslf	Hosp. contributions - self (598)
idhosspo	Hosp. contributions - spouse (599)
imonteht	Ontario Employers Heath Tax (Self-employed)

1.6.4 Manitoba

idsheltr	Manitoba shelter allowance (T1C-Man)
immanltc	Manitoba learning tax credit

1.7 Commodity Taxes

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

1.7.1 Federal

ctfcid	Federal custom import duties
ctfexd	Federal excise duties
ctfext	Federal excise taxes
ctfgst	Federal GST
ctfmfg	Federal manufacturer's sales tax
ctfoen	Federal other energy taxes
cttxfc	Federal commodity taxes (total)
imtxfc	Federal commodity taxes

1.7.2 Provincial

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

1.7.3 Intermediate

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

1.7.4 Individual Tax and Expenditure Arrays

The calculation of commodity taxes is based on family expenditures which have been grouped into 40 categories corresponding to the system of national accounts (SNA) personal expenditure categories. The SPSM has four separate arrays of 40 variables each. The array elements in each array always correspond to the SNA personal expenditure categories. The variables then contain gross and net family expenditures, and federal and provincial commodity taxes.

1.7.4.1 Gross Family Expenditures

fxio	I/O expenditure categories [array]
fxio0	Food and Non-alcoholic Beverages
fxio1	Alcoholic Beverages
fxio2	Tobacco
fxio3	Men's & Boy's Clothing
fxio4	Women's, Girl's and Infant's Clothing
fxio5	Footwear and Shoe Repair
fxio6	Gross Imputed Rent
fxio7	Gross Paid Rent
fxio8	Other Lodging
fxio9	Electricity
fxio10	Natural Gas
fxio11	Other Fuels
fxio12	Furniture, Carpets and Floor Covering
fxio13	Durable Household Appliances
fxio14	Semi-durables
fxio15	Non-durables
fxio16	Laundry and Dry Cleaning
fxio17	Domestic Services
fxio18	Other Household Services
fxio19	Medical Care
fxio20	Hospital Care
fxio21	Other Medical Care
fxio22	Drugs and Sundries
fxio23	New and Used Automobiles
fxio24	Auto Repairs and Parts
fxio25	Gasoline, Oil and Grease
fxio26	Other Auto Related Services
fxio27	Local and Inter-city Transportation
fxio28	Telephone & Other Communications
fxio29	Rec.,
fxio30	Books, Magazines and Stationary
fxio31	Recreational Services
fxio32	Education and Cultural Services
fxio33	Jewellery, Watches and Repairs
fxio34	Toilet Articles, Cosmetics, Etc.
fxio35	Personal Care
fxio36	Expend.
fxio37	Personal Business
fxio38	Contributions to Non-profit Orgs.

fxio39	Unused

1.7.4.2 Net Family Expenditures

ctnexp_	Household expenditure net of taxes [array]
ctnexp0	Food and Non-alcoholic Beverages
ctnexp1	Alcoholic Beverages
ctnexp2	Tobacco
ctnexp3	Men's & Boy's Clothing
ctnexp4	Women's, Girl's and Infant's Clothing
ctnexp5	Footwear and Shoe Repair
ctnexp6	Gross Imputed Rent
ctnexp7	Gross Paid Rent
ctnexp8	Other Lodging
ctnexp9	Electricity
ctnexp10	Natural Gas
ctnexp11	Other Fuels
ctnexp12	Furniture, Carpets and Floor Covering
ctnexp13	Durable Household Appliances
ctnexp14	Semi-durables
ctnexp15	Non-durables
ctnexp16	Laundry and Dry Cleaning
ctnexp17	Domestic Services
ctnexp18	Other Household Services
ctnexp19	Medical Care
ctnexp20	Hospital Care
ctnexp21	Other Medical Care
ctnexp22	Drugs and Sundries
ctnexp23	New and Used Automobiles
ctnexp24	Auto Repairs and Parts
ctnexp25	Gasoline, Oil and Grease
ctnexp26	Other Auto Related Services
ctnexp27	Local and Inter-city Transportation
ctnexp28	Telephone & Other Communications
ctnexp29	Rec.,
ctnexp30	Books, Magazines and Stationary
ctnexp31	Recreational Services
ctnexp32	Education and Cultural Services
ctnexp33	Jewellery, Watches and Repairs
ctnexp34	Toilet Articles, Cosmetics, Etc.
ctnexp35	Personal Care
ctnexp36	Expend.
ctnexp37	Personal Business
ctnexp38	Contributions to Non-profit Orgs.
ctnexp39	Unused

1.7.4.3 Federal Commodity Taxes

cttxfc_	Federal commodity taxes [array]

cttxfc0	Food and Non-alcoholic Beverages
cttxfc1	Alcoholic Beverages
cttxfc2	Tobacco
cttxfc3	Men's & Boy's Clothing
cttxfc4	Women's, Girl's and Infant's Clothing
cttxfc5	Footwear and Shoe Repair
cttxfc6	Gross Imputed Rent
cttxfc7	Gross Paid Rent
cttxfc8	Other Lodging
cttxfc9	Electricity
cttxfc10	Natural Gas
cttxfc11	Other Fuels
cttxfc12	Furniture, Carpets and Floor Covering
cttxfc13	Durable Household Appliances
cttxfc14	Semi-durables
cttxfc15	Non-durables
cttxfc16	Laundry and Dry Cleaning
cttxfc17	Domestic Services
cttxfc18	Other Household Services
cttxfc19	Medical Care
cttxfc20	Hospital Care
cttxfc21	Other Medical Care
cttxfc22	Drugs and Sundries
cttxfc23	New and Used Automobiles
cttxfc24	Auto Repairs and Parts
cttxfc25	Gasoline, Oil and Grease
cttxfc26	Other Auto Related Services
cttxfc27	Local and Inter-city Transportation
cttxfc28	Telephone & Other Communications
cttxfc29	Rec.,
cttxfc30	Books, Magazines and Stationary
cttxfc31	Recreational Services
cttxfc32	Education and Cultural Services
cttxfc33	Jewellery, Watches and Repairs
cttxfc34	Toilet Articles, Cosmetics, Etc.
cttxfc35	Personal Care
cttxfc36	Expend.
cttxfc37	Personal Business
cttxfc38	Contributions to Non-profit Orgs.
cttxfc39	Unused

1.7.4.4 Provincial Commodity Taxes

cttxpc_	Provincial commodity taxes [array]
cttxpc0	Food and Non-alcoholic Beverages
cttxpc1	Alcoholic Beverages
cttxpc2	Tobacco

cttxpc3	Men's & Boy's Clothing
cttxpc4	Women's, Girl's and Infant's Clothing
cttxpc5	Footwear and Shoe Repair
cttxpc6	Gross Imputed Rent
cttxpc7	Gross Paid Rent
cttxpc8	Other Lodging
cttxpc9	Electricity
cttxpc10	Natural Gas
cttxpc11	Other Fuels
cttxpc12	Furniture, Carpets and Floor Covering
cttxpc13	Durable Household Appliances
cttxpc14	Semi-durables
cttxpc15	Non-durables
cttxpc16	Laundry and Dry Cleaning
cttxpc17	Domestic Services
cttxpc18	Other Household Services
cttxpc19	Medical Care
cttxpc20	Hospital Care
cttxpc21	Other Medical Care
cttxpc22	Drugs and Sundries
cttxpc23	New and Used Automobiles
cttxpc24	Auto Repairs and Parts
cttxpc25	Gasoline, Oil and Grease
cttxpc26	Other Auto Related Services
cttxpc27	Local and Inter-city Transportation
cttxpc28	Telephone & Other Communications
cttxpc29	Rec.,
cttxpc30	Books, Magazines and Stationary
cttxpc31	Recreational Services
cttxpc32	Education and Cultural Services
cttxpc33	Jewellery, Watches and Repairs
cttxpc34	Toilet Articles, Cosmetics, Etc.
cttxpc35	Personal Care
cttxpc36	Expend.
cttxpc37	Personal Business
cttxpc38	Contributions to Non-profit Orgs.
cttxpc39	Unused

1.8 Family Expenditures

1.8.1 Other FAMEX Variables

fxseqhv	FAMEX record sequence number
fxclohhv	FAMEX cloning factor
fxrecom	real estate commissions
fxintpl	Interest on personal loans

fxipac	life ins prems and annuity contributions
fxgvpen	gvt pension plan contributions
fxpvpen	private pension plan contributions
fxcqp	cpp - qpp contributions
fxuic	UI contributions
fxintax	Income taxes
fxprtax	Property tax
fxtptax	Transfer of Property taxes
fxrfees	Registration and license fees
fxrrspt	Total RRSP contributions (FAMEX)
fxnes	Not elsewhere stated
fxncal	Net change in assets and liabilities
fxfabd	Account balancing difference
fxfomr	Other money receipts
fxmorti	Mortgage interest paid
fxhmkt	Market value of home
fxhmort	Mortgage value outstanding
fxpsave	Positive savings
fxnsave	Negative savings
fxsaldur	Sale of durables

1.9 Summary (Memo) Variables

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

1.9.1 Household Balance

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

immemp	All employment income
imdepni	Dependant's net income
imminv	Investment income
immmkt	Market income
immoth	Other income
immtran	All transfer income

immtot	Total income
immdisp	Disposable income
immicons	Consumable income
immtax	All taxes
imnettr	Net transfers to person
imfoth	Federal other government income
imfothtr	Federal other trans income and ref. credits

1.9.2 Federal Balance

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

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

1.9.3 Provincial Balance

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

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

1.9.4 Other Reporting Variables

imiemp	Wages and salaries
imiself	Total self-employment income
imicqp	CPP/QPP payable
imfnewpg	Federal new programs
imninc	No income flag
imothrep	Other federal repayments

1.10 Miscellaneous Variables

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

1.10.1 Glass Box Variables

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

1.10.1.1 Structures

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

hd	Housing characteristics data [struct]
hh	Household structure
fx	FAMEX data [struct]
ct	Commodity tax variables [struct]
ctbase	Base commodity tax variables [struct]
ef	Economic family data [array]
cf	Census family data [array]
nf	Nuclear family data [array]
in	Individual data [array]
id	Individual SPSD variables [struct]
im	Individual variant result variables [struct]
imbase	Individual base result variables [struct]
ub	UI benefit structure
ub1	UI claim #1 results [struct]
ub2	UI claim #2 results [struct]
uc	UI claim structure
uc1	UI claim #1 data [struct]

uc2	UI claim #2 data [struct]
ic	Individual model control variables [struct]
uv	user variables [struct]

1.10.1.2 Pointers

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

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

1.10.1.3 Variables

imiosa	Other SA or guarantees
imiotg	Other taxable demogrants
idninco	No income flag (SPSD variables)
icmaramt	Amount of SPSD income adjustment
icmarinc	Income after adjustment
icmarold	Saved old SPSD income before adjustment
icninco	Saved no income flag before adjustment
icrolled	Individual already rolled up flag
icselect	Individual selected flag
ictpflg	Person will be changed (TP facility)

uvdummy	dummy variable

1.10.1.4 Other

imfill	filler array for im [array]

1.10.2 Database

1.10.2.1 User Database Variables

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

idext	Extra numbers [array]

1.10.2.2 Creation Flags

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

idieflag	Cloned institutionalized elderly person
idsynthi	Synthetic high income person
idcintim	Converted interest income (imputed)
idccqp	Converted CPP/CQP benefit
idcsa	Converted social assistance
idcuib	Converted UI benefit

1.10.3 Random Numbers

idrand	Random numbers [array]

1.10.4 Sample and Unit Count

idcount	Person count
persons	
units	
fxvrecs	FAMEX records
scfrecs	SCF records
spsdrecs	SPSD records
hdnspsd	SPSD records
hdclohh	Number of SCF clones
hdnfxv	FAMEX records
hdnscf	SCF records

1.10.5 Marginal Tax Rate

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

1.10.6 Low Income Analysis

efpovthr	Economic family low income threshold
impovinc	Income for low income measurement

1.10.7 SCF Publication Variables

A number of variables that are modeled in the SPSM are also reported in the SCF questionnaire. To allow users to re-construct the SCF publication totals, copies of these variables are provided. These variables are not used in any of the SPSM algorithms.

idscfctc	Child tax credit
idscffa	Family allowances
idscfftc	Federal tax credit
idscfoas	Old age security
idscfuib	Unemployment insurance benefits
idcfpub	SCF CF publication flag
idefpub	SCF EF publication flag
idscfflg	SCF high-income preservation flag

cf Census family data [array]

DESCRIPTION

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

cfageeld Age of eldest in census family

DESCRIPTION

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

CROSS REFERENCE

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

cfcat Census family category

DESCRIPTION

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

cfin First person in census family [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
ui	(i)	Compute UI benefits
txcalc	(i)	Calculate federal income tax
sa	(i)	Compute social assistance or guarantees
cceopt	(i)	zero CCE for young kids if optimal

cfinch First child in census family [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txccea	(i)	Compute child care expense allowance
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland

txqccea	(i)	Compute child care expense allowance (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit

cfineld Eldest person in census family [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txccea	(i)	Compute child care expense allowance
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland
txqccea	(i)	Compute child care expense allowance (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit

cfinspo Spouse of eldest [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txccea	(i)	Compute child care expense allowance
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland
txqccea	(i)	Compute child care expense allowance (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit

cfnadult Number of adults in census family

DESCRIPTION

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

cfnchild Number of children (including 18+)

DESCRIPTION

This class variable counts the number of 'children' in the current census family. Note that it can include persons aged 18 or over so long as such a person has never married. Since census family children are arranged consecutively in memory, this variable is often used in conjunction with cfinch to process all 'children' in a census family.

CROSS REFERENCE

Function		Description
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txctc	(i)	Compute child tax credit

txfstc	(i)	Compute federal sales tax credit

cfnearn Number of earners in census family

DESCRIPTION

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

cfneld Number of elderly in census family

DESCRIPTION

This class variable counts the number of persons aged 65 or over in the census family. Note that this can include census family 'children'.

cfnkids Number of children in census family

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txccea	(i)	Compute child care expense allowance
txqccea	(i)	Compute child care expense allowance (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txbc	(i)	Compute provincial taxes for British Columbia

cfnpers Number of persons in census family

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
ui	(i)	Compute UI benefits
txcalc	(i)	Calculate federal income tax
txbc	(i)	Compute provincial taxes for British Columbia
sa	(i)	Compute social assistance or guarantees
cceopt	(i)	zero CCE for young kids if optimal

cfsexeld — Sex of eldest in census family

DESCRIPTION

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

cfspoflg — Census family contains married couple

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)

txccea	(i)	Compute child care expense allowance
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland
txns	(i)	Compute provincial taxes for Nova Scotia
txqccea	(i)	Compute child care expense allowance (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
cceopt	(i)	zero CCE for young kids if optimal

cftype Census family type

DESCRIPTION

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

ct Commodity tax variables [struct]

DESCRIPTION

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

ctbase Base commodity tax variables [struct]

DESCRIPTION

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

ctdfexp Deflated expenditure (tax exclusive)

DESCRIPTION

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

ctfcid Federal custom import duties

DESCRIPTION

This analysis variable contains the value of federal custom import duties associated with the household's disposable income and consumption pattern. Custom import duties are levied on imported goods used for both manufacture and final consumption. They are ad-valorem based. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctfexd Federal excise duties

DESCRIPTION

This analysis variable contains the value of federal excise duties associated with the household's disposable income and consumption pattern. Under the Excise Act duties are levied on tobacco products and alcoholic beverages (other than wines) made in Canada. These commodities are under the control of the crown until these duties are paid. They typically take the form of specific quantity rates; they are not ad-valorem taxes. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctfext Federal excise taxes

DESCRIPTION

This analysis variable contains the value of federal excise duties associated with the household's disposable income and consumption pattern. Some commodities are additionally taxed through provisions of the Excise Tax Act. Taxes under this heading include: Gasoline, Diesel, and Aviation fuel excise taxes; Tobacco and Alcohol Excise taxes; Air Transportation tax; Telecommunications tax; other excise taxes levied on heavy cars, air conditioners, jewelry, clocks, watches, lighters, playing cards etc. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctfgst Federal GST

DESCRIPTION

This analysis variable contains the value of federal retail sales tax associated with the household's disposable income and consumption pattern. This variable (and its associated parameter CTFGST) have been provided to allow the simulation of a national sales tax. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctfmfg Federal manufacturer's sales tax

DESCRIPTION

This analysis variable contains the value of federal manufacturer's sales tax associated with the household's disposable income and consumption pattern. This ad-valorem tax is levied on all finished manufactured goods at the producer's sale price irrespective of whether wholesalers, retailers, or individual consumers are the purchasers. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctfoen Federal other energy taxes

DESCRIPTION

This analysis variable contains the value of federal other energy taxes associated with the household's disposable income and consumption pattern. These taxes which were brought in under the 1981 National Energy Program. They had significant revenues through the early 80's but by 1986 they have been phased out. They are: Natural Gas & Gas Liquids Excise Tax; Oil Export Charge; Canadian Ownership Special Charge; Petroleum Compensation Levy. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctishrh Shared income concept (FAMEX)

DESCRIPTION

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

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

CROSS REFERENCE

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

ctlprop Local property taxes on owned dwellings

DESCRIPTION

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

CROSS REFERENCE

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

ctnes Household expenditure not elsewhere specified

DESCRIPTION

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

CROSS REFERENCE

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

ctnexp Household expenditure net of taxes

DESCRIPTION

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

CROSS REFERENCE

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

ctnexp_ Household expenditure net of taxes [array]

DESCRIPTION

This household level variable contains all expenditure components net of their original commodity taxes in each of the 40 household expenditure categories after applying the tax removal parameter CTTXRM.

CROSS REFERENCE

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

ctothmon Household money from other sources

DESCRIPTION

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

CROSS REFERENCE

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

ctpamu Provincial amusement tax

DESCRIPTION

This analysis variable contains the value of provincial amusement taxes associated with the household's disposable income and consumption pattern. This tax pertains to admissions to theatres, travelling amusements (i.e. circuses) and the like. It is not responsible for revenues collected on pari-mutuel betting activities. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctpgas Provincial gasoline tax

DESCRIPTION

This analysis variable contains the value of provincial gasoline tax associated with the household's disposable income and consumption pattern. This tax is applied to gasoline and diesel fuel users independent of whether the use occurs in goods producing or final demand consumption. It is a specific rate tax. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctplgl Provincial liquor gallonage taxes

DESCRIPTION

This analysis variable contains the value of provincial liquor gallonage taxes associated with the household's disposable income and consumption pattern. The fee applies to domestic beer producers in only four of the provinces: British Columbia; Ontario; Quebec; and Newfoundland. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctpplq Provincial profits on liquor commissions

DESCRIPTION

This analysis variable contains the value of provincial profits on liquor commissions associated with the household's disposable income and consumption pattern. These profits are defined as the value of gross sales less administrative and general expenses. The value of gross is, in part, a function of the markups over costs the provincial government applies. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctprov Province for COMTAX calculations

DESCRIPTION

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

The ctprov variable records the province associated with the current calculated commodity tax variables, and only if this value differs from the province of the current SPSD household

is recalculation performed. As the discussion above makes clear, ctprov is an internal working variable, and should not be used for output or analysis purposes. Use the hdprov variable to perform tabulations or produce other output by province.

CROSS REFERENCE

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

ctprst Provincial retail sales tax

DESCRIPTION

This analysis variable contains the value of provincial retail sales tax associated with the household's disposable income and consumption pattern. It is ad-valorem based. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctptob Provincial tobacco tax

DESCRIPTION

This analysis variable contains the value of provincial tobacco tax associated with the household's disposable income and consumption pattern. It is a specific rate tax either by cigarette or gram of cut tobacco. This variable is only computed if the CTDFLAG parameter is set to 1.

CROSS REFERENCE

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

ctsave Household savings

DESCRIPTION

This household level variable includes the voluntary savings accrued over the year in addition to the annual contributions to government and trusteed pension plans. It also includes contributions to life insurance annuities and life insurance premiums.

CROSS REFERENCE

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

ctseqhv FAMEX record sequence number

DESCRIPTION

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

CROSS REFERENCE

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

cttxfc Federal commodity taxes (total)

DESCRIPTION

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

CROSS REFERENCE

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

cttxfc_ Federal commodity taxes [array]

DESCRIPTION

This array of analysis variables contains all federal commodity taxes associated with the consumption pattern in each of the 40 household expenditure categories.

CROSS REFERENCE

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

cttxpc Provincial commodity taxes (total)

DESCRIPTION

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

CROSS REFERENCE

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

cttxpc_ Provincial commodity taxes [array]

DESCRIPTION

This array of analysis variables contains all provincial commodity taxes associated with the consumption pattern in each of the 40 household expenditure categories.

CROSS REFERENCE

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

ef Economic family data [array]

DESCRIPTION

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

efageeld Age of eldest in economic family

DESCRIPTION

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

efin First person in economic family [pointer]

DESCRIPTION

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

CROSS REFERENCE

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

efnadult Number of adults in economic family

DESCRIPTION

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

efnearn Number of earners in economic family

DESCRIPTION

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

efneld Number of elderly in economic family

DESCRIPTION

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

efnkids Number of children in economic family

DESCRIPTION

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

efnpers Number of persons in economic family

DESCRIPTION

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

efpovthr Economic family low income threshold

DESCRIPTION

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

efsexeld Sex of eldest in economic family

DESCRIPTION

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

efspoflg Economic family contains married couple

DESCRIPTION

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

eftype Economic family type

DESCRIPTION

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

fx FAMEX data [struct]

DESCRIPTION

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

fxclohhv FAMEX cloning factor

DESCRIPTION

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

Source:
Derived during the Expenditure Vector Stochastic Match process.

CROSS REFERENCE

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

fxcqp cpp - qpp contributions

DESCRIPTION

CPP/QPP contributions made by households during the survey calendar year. In previous SPSD/M releases, this variable was incorporated in fxretpen: retirement pension contributions.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxfabd Account balancing difference

DESCRIPTION

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

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxfomr Other money receipts

DESCRIPTION

This analysis variable is composed of money gifts from persons outside the household, inheritances, lump sum insurance settlements, and windfall gains.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxgvpen gvt pension plan contributions

DESCRIPTION

Government pension plan contributions made by households during the survey calendar year. In previous SPSD/M releases, this variable was incorporated in fxretpen: retirement pension contributions.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxhmkt Market value of home

DESCRIPTION

This variable contains the market value of the family home.

CROSS REFERENCE

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

fxhmort Mortgage value outstanding

DESCRIPTION

This variable contains the amount outstanding on the first and second mortgages on the principal family residence.

CROSS REFERENCE

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

fxintax Income taxes

DESCRIPTION

Income taxes paid on income received during or prior to the survey calendar year, as well as gift and foreign taxes. This variable was previously named fxtaxf: income taxes paid.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxintpl Interest on personal loans

DESCRIPTION

This analysis variable consists of interest paid on all personal loans.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxio I/O expenditure categories [array]

DESCRIPTION

This array of analysis variables contains, for each consumption category, household expenses on that category, inclusive of commodity taxes, in the base survey year. Note that no adjustment to the SPSM computed income occurs, as in the case for the *ct* variables. The

detailed constitution of each of the 40 catagories follows in the description of the individual components *fxio0* through *fxio39*. These categories, defined as aggregates of more detailed FAMEX variables, have designed to agree as closely as possible with the 40 Consumer Expenditure categories used in the System of National Accounts and the Input-Output tables.

CROSS REFERENCE

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

fxipac life ins prems and annuity contributions

DESCRIPTION

This variable includes life insurance premiums and annuity contributions made by households during the survey calendar year.

CROSS REFERENCE

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

fxmorti Mortgage interest paid

DESCRIPTION

This variable contains the amount of interest paid on all mortgages on the principle family residence in the survey calendar year.

CROSS REFERENCE

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

fxncal Net change in assets and liabilities

DESCRIPTION

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

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxnes Not elsewhere stated

DESCRIPTION

This analysis variable includes expenditures on the following items:

- Commissions for Sale of Real Estate
- Annuity Contracts
- Mutual Aid and Benefit Society Payments
- Gifts to Persons Outside Canada

Source:

FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxnsave Negative savings

DESCRIPTION

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

CROSS REFERENCE

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

fxprtax Property tax

DESCRIPTION

Property taxes paid on the household's principle accommodation and/or owned vacation home. This variable was previously named fxptax: property taxes.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxpsave Positive savings

DESCRIPTION

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

CROSS REFERENCE

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

fxpvpen private pension plan contributions

DESCRIPTION

Retirement or pension funds payments excluding RRSP's. This variable was previously incorporated in fxretpen retirement pension contributions.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxrecom real estate commissions

DESCRIPTION

This variable indicates household expenditures on real estate commissions.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxrfees Registration and license fees

DESCRIPTION

Household expenditure on registration and license fees.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxrrspt Total RRSP contributions (FAMEX)

DESCRIPTION

Total RRSP contributions.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxsaldur Sale of durables

DESCRIPTION

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

CROSS REFERENCE

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

fxseqhv FAMEX record sequence number

DESCRIPTION

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

Source:
Calculated during SPSD Sub-sample Stratification Process.

CROSS REFERENCE

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

fxtptax Transfer of Property taxes

DESCRIPTION

Household expenditure on transfer of property taxes(land transfer tax).

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxuic UI contributions

DESCRIPTION

Expenditures on unemployment insurance premiums.

Source:
FAMEX, Statistics Canada. Direct copy during Expenditure Vector Stochastic Match.

CROSS REFERENCE

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

fxvrecs FAMEX records

DESCRIPTION

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

hd Housing characteristics data [struct]

DESCRIPTION

This structure holds information on housing characteristics and household level variables. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here

for 'glass box' users. All of the variables beginning with the prefix hd are members of this structure.

hdageeld Age of eldest in household

DESCRIPTION

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

CROSS REFERENCE

Function		Description
oas	(i)	Compute OAS for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
cceopt	(i)	zero CCE for young kids if optimal

hdbdrms Number of bedrooms

DESCRIPTION

Includes all bedrooms which are used as bedrooms although the use may be occasional. There may be no bedrooms as in the case of bachelor apartments.

Source:
SCF/HFE, Statistics Canada.

CROSS REFERENCE

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

hdclohh Number of SCF clones

DESCRIPTION

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

Source:
Derived during the SPSD Duplication process.

CROSS REFERENCE

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

hdfrstfx First household in FAMEX group flag

DESCRIPTION

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

CROSS REFERENCE

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

hdlastfx Last household in FAMEX group flag

DESCRIPTION

This class variable indicates when the last of the group of SPSD households associated with a given FAMEX expenditure vector record is being processed. Using the SPSM selection

facility, this variable could be used to process each FAMEX record exactly once.

CROSS REFERENCE

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

hdnadult Number of adults in household

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)

hdnearn Number of earners in household

DESCRIPTION

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

hdneld Number of elderly in household

DESCRIPTION

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

hdnfxv FAMEX records

DESCRIPTION

This analysis variable records the number of FAMEX records associated with the current household observation. This number is generally less than one, reflecting the fact that several SPSM households are associated with each FAMEX record. Unlike other SPSM analysis variables, hdnfxv is not automatically weighted when performing tabulations. This allows it to function correctly for its intended purpose: to give the number of observations (and hence an indication of statistical reliability) underlying each cell of some other tabulation.

hdnkids Number of children in household

DESCRIPTION

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

CROSS REFERENCE

Function		Description
cceopt	(i)	zero CCE for young kids if optimal

hdnpers Number of persons in household

DESCRIPTION

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

CROSS REFERENCE

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

hdnscf SCF records

DESCRIPTION

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

hdnspsd SPSD records

DESCRIPTION

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

hdprov Province

DESCRIPTION

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

Source:
SCF, SPSD randomization process.

In certain conditions, households are randomly relocated to another province based on the proportionate distribution of households by province in 1981. hdprov is the result of this randomization process. The conditions under which regional randomization takes place involve the risks of breaching confidentiality. These conditions include:

- 2+ Economic Families in the household,

- 3+ Census Families in the household,
- 9 individuals in the household, and
- conditions involving the sex, income, and tax paid by household members.

CROSS REFERENCE

Function		Description
fmfxopen	(i)	Routines for reading FAMEX (.fxv) file
adj	(io)	Perform SPSD database adjustment
ui	(i)	Compute UI benefits
fa	(i)	Compute family allowance
txcalc	(i)	Calculate federal income tax
txprov	(i)	Compute provincial taxes
gist	(i)	Compute Provincial GIS top-ups for elderly
sa	(i)	Compute social assistance or guarantees
txctc	(i)	Compute child tax credit
ctmod	(i)	Compute commodity taxes for individuals and households

hdroom Number of rooms

DESCRIPTION

Total rooms in the dwelling. Includes all rooms in the dwelling which are suitable for living quarters, including rooms occupied by servants, lodgers and members of lodging families. Excludes rooms used solely for business purposes, clothing closets, bathrooms, pantries and halls.

Source:
SCF

CROSS REFERENCE

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

hdseqhh Household sequence number

DESCRIPTION

Sequence number indicating the order of households.

Source:
SPSD systemics. Re-ordering of file sequence

CROSS REFERENCE

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

hdsexeld Sex of eldest in household

DESCRIPTION

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

hdspoflg Household contains married couple

DESCRIPTION

This class variable indicates whether the household contains a married couple.

hdtenur Tenure

DESCRIPTION

This item indicates whether or not there is one or more mortgages outstanding on the dwelling. This refers only to the dwellings occupied by the respondent at the time of the survey. In most cases this item refers to the dwelling and property. However, for farm households, the item refers to the dwelling only, and for condominium owners, the item refers to the dwelling and not the condominium complex.

Source: SCF

CROSS REFERENCE

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

hdtpval — Current value of adjustment (TP facility)

DESCRIPTION

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

hdtype — Household type

DESCRIPTION

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

hdunits — Unit count

DESCRIPTION

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

hdurb — Size of urban area

DESCRIPTION

Size of urban area. In certain conditions, households are randomly relocated to another urban class based on the proportionate distribution of households by size in 1981. hdurb is the result of this randomization process. The conditions under which regional randomization takes place involve the risks of breaching confidentiality. These conditions include:

- 2+ Economic Families in the household,
- 3+ Census Families in the household,
- 9 individuals in the household, and
- conditions involving the sex, income, and tax paid by household members.

A complementary randomization of province is described in hdprov.

Source:
SCF, Statistics Canada. SPSD randomization process and collapsing original SCF to 5 class levels.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

hdwgtfx Sum of household weight for FAMEX group

DESCRIPTION

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

CROSS REFERENCE

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

hdwgthh Household weight

DESCRIPTION

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

Source:
SPSD Weight Adjustment Process (Raking)

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

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

CROSS REFERENCE

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

hdwgthhs Sub-sample adjusted household weight

DESCRIPTION

This analysis variable is provided for the convenience of users of the SPSM SAS interface facility. If a SAS output file is produced with the hdwgthh variable included on a 5 percent sample run, tabulations produced by SAS using the result file will be too low by a factor of twenty, due to the fact that hdwgthh weights records correctly only if the entire SPSD file is processed. hdwgthhs adjusts hdwgthh by the reciprocal of the requested sample (given by the user in the SAMPLEREQ parameter) so that resulting tabulations will at least have the correct order of magnitude. Since hdwgthhs is equal to hdwgthh if SAMPLEREQ equals one, it is preferable to use the hdwgthhs as the weight variable in SAS output files, so that test runs will appear reasonable. Note that the results will not be identical to those produced using the SPSM cross tabulation facility for sub-sample runs, since the fractional part of hdwgthhs is represented with limited precision in the SAS result file.

hh Household structure

DESCRIPTION

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

hhncf Number of census families in household

DESCRIPTION

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

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
ui	(i)	Compute UI benefits
txccea	(i)	Compute child care expense allowance
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland
txqccea	(i)	Compute child care expense allowance (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
sa	(i)	Compute social assistance or guarantees
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
cceopt	(i)	zero CCE for young kids if optimal

hhnef Number of economic families in household

DESCRIPTION

This class variable counts the number of economic families contained in the household. It

can be used (in the 'glass box' mode) in conjunction with the ef pointer array to process each economic family in turn.

hhnin Number of individuals in household

DESCRIPTION

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

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
adj	(i)	Perform SPSD database adjustment
ui	(i)	Compute UI benefits
oas	(i)	Compute OAS for elderly
dem	(i)	Compute new taxable demogrants
txinet	(i)	Compute net income
txitax	(i)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland
txpei	(i)	Compute provincial taxes for P.E.I.
txns	(i)	Compute provincial taxes for Nova Scotia
txnb	(i)	Compute provincial taxes for New Brunswick
txqinet	(i)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txsask	(i)	Compute provincial taxes for Saskatchewan
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gist	(i)	Compute Provincial GIS top-ups for elderly
memo1	(i)	Compute memo items for reporting
ctmod	(i)	Compute commodity taxes for individuals and households
memo2	(i)	Compute consumable income, etc.
cceopt	(i)	zero CCE for young kids if optimal

hhnnf Number of nuclear families in household

DESCRIPTION

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

CROSS REFERENCE

Function		Description
fa	(i)	Compute family allowance
txinet	(i)	Compute net income
txnb	(i)	Compute provincial taxes for New Brunswick
txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
txctc	(i)	Compute child tax credit

ic — Individual model control variables [struct]

DESCRIPTION

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

icmaramt — Amount of SPSD income adjustment

DESCRIPTION

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

icmarinc Income after adjustment

DESCRIPTION

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

icmarold Saved old SPSD income before adjustment

DESCRIPTION

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

icninco Saved no income flag before adjustment

DESCRIPTION

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

icrolled Individual already rolled up flag

DESCRIPTION

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

icselect Individual selected flag

DESCRIPTION

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

ictpflg Person will be changed (TP facility)

DESCRIPTION

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

id Individual SPSD variables [struct]

DESCRIPTION

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

idaddded Additional deductions from net income (256)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idage Age

DESCRIPTION

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

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

CROSS REFERENCE

Function		Description
fmspopen	(i)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
fa	(i)	Compute family allowance
oas	(i)	Compute OAS for elderly
txccea	(i)	Compute child care expense allowance
txitax	(i)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland
txns	(i)	Compute provincial taxes for Nova Scotia
txqccea	(i)	Compute child care expense allowance (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txsask	(i)	Compute provincial taxes for Saskatchewan
txbc	(i)	Compute provincial taxes for British Columbia
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
sa	(i)	Compute social assistance or guarantees
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
cceopt	(i)	zero CCE for young kids if optimal

idalexp — Other allowable employment expenses (229)

DESCRIPTION

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

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

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

Source:
Imputed from the Green Book (Revenue Canada's Taxation Statistics publication) separately for High Income filers (Total income, excluding Capital Gains over $110,000) and all other filers.

CROSS REFERENCE

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

idcapgex Capital gains exemptions (254)

DESCRIPTION

This variable represents the calculated amount a filer may be eligible to claim if there were reported capital gains. Corresponds to Line 254 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idcarry Carrying charges (221)

DESCRIPTION

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

Source:
Imputed separately from the Green Book for High Income filers (Total income, excluding

Capital Gains over $110,000) and all other filers.

CROSS REFERENCE

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

idccet Child care expenses associated with child

DESCRIPTION

This variable is imputed to each child in the family, and represents the total child care expenses associated with the child. This variable is derived from Family Expenditure data.

Source:
Please see the *SPSD Database Creation Guide* for more information.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
txccea	(i)	Compute child care expense allowance
txqccea	(i)	Compute child care expense allowance (Quebec)
txont	(i)	Compute provincial taxes for Ontario

idccett Child care expenses (Limit A, Form T778)

DESCRIPTION

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

Source:

This variable is imputed from the Green Book for all filers.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
txccea	(i)	Compute child care expense allowance
txqccea	(i)	Compute child care expense allowance (Quebec)
txont	(i)	Compute provincial taxes for Ontario

idccqp Converted CPP/CQP benefit

DESCRIPTION

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

CROSS REFERENCE

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

idcf Person's census family [pointer]

DESCRIPTION

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

CROSS REFERENCE

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

idcfpub SCF CF publication flag

DESCRIPTION

The activation of this flag allows for the replication of published SCF census family quantities for the base year.

Source:
SCF.

CROSS REFERENCE

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

idcfrh Relationship to census family head

DESCRIPTION

This variable gives the relationship of the individual to the 'head' of the containing census family.

Source:
SCF.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
txcalc	(i)	Calculate federal income tax
txns	(i)	Compute provincial taxes for Nova Scotia
txont	(i)	Compute provincial taxes for Ontario
txbc	(i)	Compute provincial taxes for British Columbia
gist	(i)	Compute Provincial GIS top-ups for elderly
cceopt	(i)	zero CCE for young kids if optimal

idcfseq Census family sub-sequence number

DESCRIPTION

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

Source:
SPSD Systemics. Re-ordering of file sequence

CROSS REFERENCE

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

idcharit Charitable donations (340)

DESCRIPTION

This represents the total gross amount of charitable donations which can be claimed to a maximum of 20% of net income. This includes donations made during the base year as well as donations made in the previous 5 years that were not previously claimed. The net amount corresponds to Line 340 of the General Tax Guide.

Source:

This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idcintim Converted interest income (imputed)

DESCRIPTION

This variable indicates if the individual had interest income which was converted from a zero to a non-zero value using probability distributions. Note that the actual value of interest income (idiint) reflects the choice made in the IMPINTOPT adjustment parameter. Please see the *SPSD Database Creation Guide* for more information.

CROSS REFERENCE

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

idcloss Allowable other years capital loss (253)

DESCRIPTION

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

Source:
Imputed from the Green Book file separately for High Income filers (Total Income excluding Capital Gain over $110,000) and all other filers.

CROSS REFERENCE

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

idcluflg Common-Law union flag

DESCRIPTION

See source and codes below.

Source:
1991 Census of Canada, Statistics Canada. Randomly imputed based on age of the spouse, family income and number and age of children.

CROSS REFERENCE

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

idcount Person count

DESCRIPTION

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

idcsa Converted social assistance

DESCRIPTION

This variable indicates if the individual had social assistance which was converted from zero

to a non-zero value using the rank order method of conversion. Note that the actual value of social assistance (idisa) reflects the choice made in the IMPSAOPT adjustment parameter. Please see the *SPSD Database Creation Guide* for more information.

CROSS REFERENCE

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

idcuib Converted UI benefit

DESCRIPTION

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

CROSS REFERENCE

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

iddalimo Alimony paid (220)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

iddisab Disability status

DESCRIPTION

This flag indicates whether or not the individual is disabled. A more sophisticated imputation may be possible, but at the moment iddisab is set to 1 if the value of idnonlf indicates that the individual was permanently unable to work.

iddisoth Disability amount for dependants (318)

DESCRIPTION

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

Source:
This variable is imputed from the Green Book for all filers.

CROSS REFERENCE

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

iddisslf Disability amount for self (316)

DESCRIPTION

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

Source:
This variable is imputed from the Green Book for all filers.

CROSS REFERENCE

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

iddues Union and professional dues (212)

DESCRIPTION

Union and professional dues claimed. This item corresponds to Line 212, General Tax Guide.

Source:
Imputed from the Green Book for all filers.

CROSS REFERENCE

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

idedlev Educational level

DESCRIPTION

Highest level of education completed. Note that this information is collected only for household members who are 15 years of age or over.

Source:
SCF, Derived.

CROSS REFERENCE

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

ideducm Eligible months of education allowance

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income) and all other filers.

CROSS REFERENCE

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

idef Person's economic family [pointer]

DESCRIPTION

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

CROSS REFERENCE

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

idefpub SCF EF publication flag

DESCRIPTION

The activation of this flag allows for the replication of published SCF economic family quantities for the base year.

Source:
SCF.

CROSS REFERENCE

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

idefrh Relationship to economic family head

DESCRIPTION

This variable describes the relationship of each individual to the 'head' of the containing economic family.

Source:

SCF, Derived. Derived from SCF reported relationship to head.

CROSS REFERENCE

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

idefseq Economic family sub-sequence number

DESCRIPTION

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

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

CROSS REFERENCE

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

idemplo Employee home relocation loan dedn (248)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idestat Educational status

DESCRIPTION

This item indicates if the individual was enrolled as a part-time/full-time student the month before the Labour Force Survey. Whether a person is classified full-time or part-time depends on how he or she is classified by the educational institution. Note that information for this item is collected only for persons aged 15 or over.

Source:
SCF

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
txccea	(i)	Compute child care expense allowance
txhstr	(i)	Compute family-related deductions or credits
txqhstr	(i)	Compute family-related deductions or credits (Quebec)

idexplor Exploration and development expenses (224)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idext Extra numbers [array]

DESCRIPTION

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

CROSS REFERENCE

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

idfdfatc Forward averaging tax credit (478)

DESCRIPTION

The credit amount that can be claimed when agreeing with the accumulated forward averaging amount withdrawal. Corresponds to Line 478 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idfdsft Foreign tax credit applied to surtax (511)

DESCRIPTION

The amount of additional federal foreign tax credit claimed. Corresponds to Line 511, Schedule 1 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idforavg Forward averaging amount withdrawal (237)

DESCRIPTION

The amount which is added to net income when making a withdrawal from an accumulated averaging amount from a previous year. Corresponds to Line 237 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idforinc Net foreign income (508)

DESCRIPTION

The amount of net income received from a foreign country. Corresponds to Line 508, Schedule 1 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idfortx Foreign tax paid (507)

DESCRIPTION

The amount of income tax or profits tax paid to a foreign country. Corresponds to Line 507, Schedule 1 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idfsitc Additional investment tax credit (518)

DESCRIPTION

The amount of additional federal foreign tax credit from Section II, Form T2038 used to reduce federal individual surtax. Corresponds to Line 518, Schedule 1 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idgifts Gifts to Canada/provinces/culture (342)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idhh Person's household [pointer]

DESCRIPTION

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

idhhrh Relationship to head of household

DESCRIPTION

This item describes the relationship of each of the household members to head of the household:

Source:
SCF

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ctmod	(i)	Compute commodity taxes for individuals and households

idhomstu College res/resdnt homeowner assist (558)

DESCRIPTION

For Ontario residents, the amount of occupancy cost a resident can claim or a residence can be claimed for if part of an Ontario university, college and school of nursing. For Manitoba residents it is the Resident Homeowner Tax Assistance received. Corresponds to Line 558 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idhosslf Hosp. contributions - self (598)

DESCRIPTION

The amount contributed by an individual used in the calculation of the Ontario and Nova Scotia Home Ownership Savings Plan Tax Credit. See Line 598, Form T1C (ONT) and Form T1C (N.S.) of the General Tax Guide.

Source:
This variable is imputed from the Green Book for all filers.

CROSS REFERENCE

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

idhosspo Hosp. contributions - spouse (599)

DESCRIPTION

The amount contributed by a spouse used in the calculation of the Ontario and Nova Scotia Home Ownership Savings Plan Tax Credit. See Line 599, Form T1C (ONT) and (NS) of the General Tax Guide.

Source:
This variable is imputed from the Green Book for all filers.

CROSS REFERENCE

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

idicapg Capital gains (actual)

DESCRIPTION

This variable represents the actual capital gains or the actual capital losses (taxable capital gains or allowable capital losses multiplied by 1/CAPGIR). Corresponds to Line 127, General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idicqp CPP/QPP income (114)

DESCRIPTION

CPP/QPP benefits are as stated on the SCF for all individuals. Benefits include retirement pensions, survivors' benefits, and disability pensions but exclude lump sum death benefits and pensions from other sources.

Source:
SCF

CROSS REFERENCE

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

ididiv Dividend income (actual)

DESCRIPTION

The SPSD Value of Dividends is composed of two slightly different concepts of Dividends. For persons with incomes below $110,000 Dividends are as reported on the SCF which represent actual dividend payments from all types of domestic and foreign stocks. Excluded are cash dividends from life insurance policies and regular income from an estate or trust fund.

For persons with income over $110,000 Dividends are imputed from the Green Book File which represent the actual amount of dividends received from taxable Canadian corporations including amounts designated as "Dividends from taxable Canadian corporations" which form part of the income allocated under an employee's profit sharing plan, or received from an estate or trust or a personal corporation.

Source:
For individuals with income under $110,000 the original SCF value is used. Individuals with total income of $110,000 or over, the value is imputed from the Green Book.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
txinet	(i)	Compute net income
txcalc	(i)	Calculate federal income tax
txqinet	(i)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
memo1	(i)	Compute memo items for reporting

idieflag Cloned institutionalized elderly person

DESCRIPTION

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

CROSS REFERENCE

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

idiemp Wages & salaries

DESCRIPTION

For persons having total income below $110,000 the value is as reported on the SCF which represents gross cash wages and salaries net of taxable allowances and benefits provided by employers such as free lodging, bursaries, travelling expenses of spouse and so forth. Also included are earnings of farm labourers, newspaper carriers, cleaning persons, baby-sitters and general handypersons as well as the commissions of sales persons on commission who

worked for only one company at a time if they did not pay for an office and staff of their own.

For persons with income above $110,000 the value is as imputed from the Green Book data which represents wage and salary income together with taxable allowances, directors fees, gross commissions from employment, and other employment earnings such as adult training allowances, net research grants, tips and gratuities, and benefits received from income replacement insurance plans.

Source:
For individuals with income under $110,000, the SCF value is used. For those with a total income of $110,000 or more, the value is imputed from the Green Book.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
txinet	(i)	Compute net income
txccea	(i)	Compute child care expense allowance
txnb	(i)	Compute provincial taxes for New Brunswick
txqinet	(i)	Compute net income (Quebec)
txqccea	(i)	Compute child care expense allowance (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
txalta	(i)	Compute provincial taxes for Alberta
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
txctc	(i)	Compute child tax credit
memo1	(i)	Compute memo items for reporting

idiint Interest income (121)

DESCRIPTION

The SCF value of interest is attributed to individuals with income below $110,000 and represents all interest received on deposits in banks, credit unions, trust companies, etc., and on all kinds of Bonds and saving certificates. Interest received from outside Canada is also included.

The Green Book value for interest is imputed to individuals with income above $110,000 and represents net rental income, Bond interest, bank interest, mortgage interest and trust income that is eligible investment income, dividends and the taxable portion of annuity income.

A comparison of the Green Book and the SCF indicates that some interest income is missing

on the SCF. A comparison of mean amounts between the two databases suggests that the discrepancy is the result of a certain amount of non-reporting of interest income on the SCF. Accordingly, for certain records, a non-zero interest income is imputed based on distributions derived from the Green Book. This imputed value replaces the 0 value recorded on the SCF. Records which have been converted in this way can be identified using the idcintim variable.

Source:
For individuals with income under $110,000, the SCF value is used. For those with a total income of $110,000 or more, the value is imputed from the Green Book.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
txinet	(i)	Compute net income
txitax	(i)	Compute taxable income and individual credits
txqinet	(i)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
memo1	(i)	Compute memo items for reporting

idiloss Business investment losses (217)

DESCRIPTION

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

Source:
Imputed from the Green Book separately for High Income filers and all other filers.

CROSS REFERENCE

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

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

idimmi Years since immigration

DESCRIPTION

Note that immigrants who arrived before 1946 have, to avoid distorting the OAS algorithm, been assigned a value of 40 for idimmi. A value of 99 has been assigned for Canadian-born individuals.

Source:
SPSD randomization process. The number of years since immigration is randomly blurred by shifting the reported year +1, -1, or 0 years.

CROSS REFERENCE

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

idind Industry

DESCRIPTION

This item shows the industry in which the individual was working at the time of the survey or at their most recent job within the last five years if they are not currently employed.

Source:
SCF. Recoded from SCF original.

CROSS REFERENCE

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

idinogv Other government income (non-taxable)

DESCRIPTION

This item gives the amount of other government income from non-taxable sources and includes income from:

- Veteran's Pensions
- Pensions to Widows and Dependants of Veterans
- Workmen's Compensation, and
- Civilian War Allowances

Source:

SCF. Derived by subtracting SCF value for Taxable Other Government Income (iditogv) from all other government income.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
memo1	(i)	Compute memo items for reporting

idinoth Other money income (non-taxable)

DESCRIPTION

The SCF provides an item for Other Money Income which includes:

- alimony
- income from abroad (if not already reported)
- money for children kept for Children's Aid
- payments from an income maintenance insurance plan or as a guaranteed annual wage plan, etc.
- royalties on books, oil wells, etc.

This item includes all the non-taxable components of Other Money Income. For a list of the taxable items see iditoth.

Source:

SCF. Other Money Income minus Taxable Other Money Income.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
memo1	(i)	Compute memo items for reporting

idinseq Individual sub-sequence number

DESCRIPTION

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

Source:
SPSD Systemics. Re-ordering of file sequence

CROSS REFERENCE

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

idinspo Person's spouse [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits
txns	(io)	Compute provincial taxes for Nova Scotia
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txbc	(i)	Compute provincial taxes for British Columbia
gist	(i)	Compute Provincial GIS top-ups for elderly
cceopt	(i)	zero CCE for young kids if optimal

idioinv Other investment income with net rental

DESCRIPTION

The SCF value of Other Investment Income is attributed to individuals with income below $110,000 and represents Net Rents from real estate including rents from leased farmland, interest from loans and mortgages, regular income from an estate or trust fund, and cash dividends received from life insurance policies.

The Green Book value of Other Investment Income is imputed to individuals with total incomes of $110,000 and over and represents mortgage interest and income from trusts that is ineligible for the interest income deduction, other Canadian investment income such as royalties except for any portion segregated as "Dividends from taxable Canadian corporations", and foreign investment income.

Source:
For individuals with total income under $110,000, the SCF value is used. For individuals with a total income (excluding Capital Gains) of $110,000 or over the value is imputed from the Green Book.

CROSS REFERENCE

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

senben	(i)	Compute Seniors Benefit for elderly
memo1	(i)	Compute memo items for reporting

idipens Pension income (115)

DESCRIPTION

This item includes:

- pensions paid to widows or other relatives of deceased pensioners,
- pensions of retired civil servants and armed forces personnel and R.C.M.P. officers,
- annuity payments received from the Canadian government annuities fund, an insurance company, etc.,
- allowances paid at the time of retirement, where no pension plan is in effect,
- pensions received from RRSPs in the form of a life annuity, a registered retirement investment fund, a fixed term annuity or an income-averaging annuity contract.

Source:

SCF.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
txinet	(i)	Compute net income
txitax	(i)	Compute taxable income and individual credits
txqinet	(i)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
memo1	(i)	Compute memo items for reporting

idiroom Net income from roomers and boarders (126)

DESCRIPTION

This variable is from the SCF and represents gross income from roomers and boarders excluding payments received from relatives.

Source:
SCF.

CROSS REFERENCE

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

idisa Social assistance income

DESCRIPTION

This variable corresponds to Social Assistance as reported on the SCF. The reported or converted value is used for all Individuals with the exception of modelled GIS supplement recipients whose reported value for social assistance is replaced with the modeled value of the GIS supplement (imigist). This may cause underestimation for those elderly who had income from more than one provincial supplement program.

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

Source:
SCF.

CROSS REFERENCE

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

idisefm Self-employed income - farming

DESCRIPTION

The SPSD Value of Net Income From Farm Self-Employment is composed of Gross Income

minus costs and expenses. Items of a capital nature (e.g., new buildings) are excluded form expenses. Also included in this item are government farm supplementary payments.

Source:
For persons with income below $110,000 the value is as reported on the SCF and for persons with income of $110,000 and over, the value is imputed from the Green Book file.

CROSS REFERENCE

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

idisenf Self-employed income - non-farming

DESCRIPTION

The SPSD Value of Net Income From Non-Farm Self-Employment is composed of Gross Income (business income, professional income, commission income, fishing income) minus costs and expenses.

Source:
For Persons with income below $110,000 the value is as reported on the SCF and for persons with income of $110,000 and over, the value is imputed from the Green Book file.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

txinet	(i)	Compute net income
txccea	(i)	Compute child care expense allowance
txnb	(i)	Compute provincial taxes for New Brunswick
txqinet	(i)	Compute net income (Quebec)
txqccea	(i)	Compute child care expense allowance (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txalta	(i)	Compute provincial taxes for Alberta
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
txctc	(i)	Compute child tax credit
memo1	(i)	Compute memo items for reporting

iditc Federal investment tax credits (412)

DESCRIPTION

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

Source:
Imputed from the Green Book for all filers.

CROSS REFERENCE

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

iditogv Other government income (taxable)

DESCRIPTION

This item gives the amount of taxable other government income and includes:

- Canada Manpower training allowances
- Provincial Incentive Program
- Canada Corps of Commissionaires
- Adult Training Allowances, and
- Home Insulation Program.

Source:

SCF.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
txinet	(i)	Compute net income
txqinet	(i)	Compute net income (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
memo1	(i)	Compute memo items for reporting

iditoth Other non-government income (taxable)

DESCRIPTION

The SCF value of Other Money Income is attributed to individuals with income below $110,000 and represents taxable items not reported elsewhere in the SCF questionnaire such as:

- non-refundable scholarships,
- research grants less expenses, research assistantships,
- royalties on books, oil wells etc.,
- strike pay or sick pay benefits from unions,
- alimony,
- group insurance disability payments,
- company profit sharing plan or savings plan,
- pensions from abroad,
- oil lease,
- credit union share,
- wage loss replacement benefit,
- IBEW unions pension,
- children's maintenance payments,
- Social Security,
- sale of purebred dogs,
- medical equalization payments,
- indemnity payments,
- past service gratuities.

For filers with income over $110,000 the SCF value is replaced by a value imputed from the Green Book. This represents other income as defined by Line 130 in the General Tax Guide:

- alimony received,
- RRSP payments,
- RHOSP withdrawals,
- scholarships, fellowships and bursaries,
- registered education savings plan payments,
- home insulation or energy conversion grants.

Source:

For Persons with income below $110,000 the value is as reported on the SCF and for persons with income of $110,000 and over, the value is imputed from the Green Book file.

CROSS REFERENCE

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

idlabtxc Labour funds tax credit (414)

DESCRIPTION

The credit amount which can be claimed if a filer acquired an approved share of a labour-sponsored venture capital corporation during the year. See Line 414 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idlfst Labour force status

DESCRIPTION

See codes below. Note that idlfst refers to the week in which the SCF survey was administered. This is a week in April in the year following the calendar year corresponding to the SCF income data.

Source:
SCF.

CROSS REFERENCE

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

idlyfp Last year full/Part time

DESCRIPTION

This LFS variable indicates if the weeks worked in the last year were primarily full-time or part-time.

Source:
SCF. This item tells whether or not the individual worked in the previous year and whether the work was mostly full-time or part-time in terms of weekly hours. Full-time work is defined as 30 or more hours per week.

CROSS REFERENCE

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

idlystr Last year stretches unemployed

DESCRIPTION

This item indicates the actual number of continuous stretches during which this individual was without work and looking for work in the previous year.

Source:
SCF.

CROSS REFERENCE

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

idlyun Weeks unemployed

DESCRIPTION

This item gives the number of weeks the individual was unemployed in the previous year. Only weeks in which no work was done, or a person is on temporary layoff are included. Weeks in which a person had a job, but was not at work due to holidays or illness are not included. Also excluded are weeks in which full-time students looked for work.

Source:
SCF.

CROSS REFERENCE

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

idlyww Weeks worked

DESCRIPTION

This item indicates the actual sum of weeks worked in the previous year. Included as weeks

worked are:

- the number of weeks in which the person did any work
- the number of weeks the person had a job, but was absent with pay (e.g., for job-related training)
- the number of weeks the person had a job but was not at work due to holidays, vacation, illness, maternity leave, strike or lock-out
- the number of weeks the person was self-employed.

These are not necessarily the complete weeks which the individual was paid.

Source:
SCF.

CROSS REFERENCE

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

idmarst Marital status

DESCRIPTION

See codes below.

Source:
SCF.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

idmedgro Medical expenses, gross (330)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idmincar Minimum tax carryover (504)

DESCRIPTION

The deduction of minimum tax from taxes payable which can be claimed if minimum tax was paid in the last six years. Corresponds to Line 504, Schedule 1, General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idmovexp Imputed moving expenses (219)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idnage Age

DESCRIPTION

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

Source:
SCF.

CROSS REFERENCE

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

idnclos Allowable other years non-capital loss (252)

DESCRIPTION

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

Source:
Imputed from the Green Book separately for High Income Filers and all other filers.

CROSS REFERENCE

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

idnf Person's nuclear family [pointer]

DESCRIPTION

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

CROSS REFERENCE

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

idninco No income flag (SPSD variables)

DESCRIPTION

This class variable is used internally in the SPSM to record if the individual had any income on the SPSD database. It is used to initialize the idninc variable when appropriate. Its value should not be used or set by the user.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
adj	(o)	Perform SPSD database adjustment
ui	(i)	Compute UI benefits
cceopt	(i)	zero CCE for young kids if optimal

idnonlf Major non-LF activity

DESCRIPTION

This item indicates what this person did mostly when neither working nor looking for work.

Source:
SCF.

CROSS REFERENCE

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

idnorth Northern deductions (255)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idocc Occupation

DESCRIPTION

This item shows the occupation in which the individual was working at the time of the survey or at their most recent job within the last five years if they are not currently employed.

Source:
SCF. Recoded reported occupation.

CROSS REFERENCE

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

idothded Other deductions from total income (232)

DESCRIPTION

Other allowed deductions from total income as follows: repayment of income amounts, refund interest, unemployment insurance benefits repayments, RHOSP late occupancy, legal and accounting fees, capital cost allowance on Canadian motion picture films and videotapes, and depletion allowances. Corresponds to Line 232 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000

in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idothpe Other dependant exemptions (305)

DESCRIPTION

This item is the total allowed exemptions for other dependants resident in Canada. Other dependants include parents, grandparents, brothers, sisters (including in-laws), aunts and uncles (including in-laws).

Source:
Schedule 6, General Tax Guide. Imputed from the Green Book for all filers.

CROSS REFERENCE

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

idpartlo Limited partnership losses (251)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idpolcon Federal political contributions (409)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idproptx Net property taxes paid (556)

DESCRIPTION

The amount of net property tax paid in the base year as corresponds to Line 556 of the T1C, General Tax Guide.

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

CROSS REFERENCE

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

idprvftc Provincial foreign tax credit (Form T2036)

DESCRIPTION

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

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idprvpol Provincial political contributions (565)

DESCRIPTION

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

Source:

This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idrand — Random numbers [array]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits
fa	(i)	Compute family allowance
gis	(i)	Compute GIS/SPA for elderly
txctc	(i)	Compute child tax credit

idrentpd Total rental payments (555)

DESCRIPTION

The total amount of rental payments made during the year. Corresponds to Line 555, T1C of the General Tax Guide.

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

CROSS REFERENCE

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

idrklyun Raking foundation: weeks unemployed

DESCRIPTION

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

Source:
SPSD Systemics

CROSS REFERENCE

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

idrklyww Raking foundation: weeks worked

DESCRIPTION

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

Source:
SPSD Systemics

CROSS REFERENCE

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

idrpp Registered pension plan contributions (207)

DESCRIPTION

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

Source:
Imputed from the Green Book separately for filers with less than $110,000 in total income and for those with a total income of $110,000 or more.

CROSS REFERENCE

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

idrrsp RRSP calculated amount (208)

DESCRIPTION

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

Source:
Imputed from the Green Book separately for filers with less than $110,000 in total income and for those with a total income of $110,000 or more.

CROSS REFERENCE

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

idscfctc Child tax credit

DESCRIPTION

This variable is the value of the child tax credit reported on the SCF. It is not a component of SPSM disposable income, rather the modeled Child tax credit (imctc) is used.

Source:
SCF.

CROSS REFERENCE

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

idscffa Family allowances

DESCRIPTION

This variable is the value of federal family allowances reported on the SCF. It is not a component of SPSM disposable income, rather modeled family allowance (imffa) is used.

Source:
SCF.

CROSS REFERENCE

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

idscfflg SCF high-income preservation flag

DESCRIPTION

When the value of this variable is 1 then the individual has a total income of over $110,000 reported on the SCF.

Source:
SCF.

CROSS REFERENCE

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

idscfftc Federal tax credit

DESCRIPTION

This variable is the value of the refundable Federal Sales Tax Credit reported on the SCF. It is not a component of SPSM disposable income, but rather a modeled value (imfstc) is used.

Source:

SCF.

CROSS REFERENCE

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

idscfoas Old age security

DESCRIPTION

This variable is the combined value of federal OAS, GIS, and SPA payments reported on the SCF. It is not a component of SPSM disposable income, rather modeled OAS(imioas), GIS(imigis), and SPA(imispa) are used.

Source:
SCF.

CROSS REFERENCE

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

idscfuib Unemployment insurance benefits

DESCRIPTION

This variable is the value of Federal Unemployment Insurance Benefits reported on the SCF. It is not a component of SPSM disposable income, rather modeled UI benefits(imiuib) is used.

Source:
SCF.

CROSS REFERENCE

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

idschtp School type

DESCRIPTION

Type of school attended. Note that this information is only collected for household members who are 15 years of age or over and who were enrolled in school the month before the Labour Force Survey (idestat equal to 1 or 2).

Source:
SCF/LFS.

CROSS REFERENCE

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

idsex Sex

DESCRIPTION

See codes below.

Source:
SPSD randomization process. Large families might be identifiable by their age and sex composition alone. Consequently, the sex of children (aged 0-14) has been randomly flipped. The complementary randomization of age is described under idage.

CROSS REFERENCE

Function		Description
fmspopen	(i)	Routines to read SPSD file (.spd)
fa	(i)	Compute family allowance
txccea	(i)	Compute child care expense allowance
txnb	(i)	Compute provincial taxes for New Brunswick
txont	(i)	Compute provincial taxes for Ontario
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gis	(i)	Compute GIS/SPA for elderly
txctc	(i)	Compute child tax credit

idsheltr Manitoba shelter allowance (T1C-Man)

DESCRIPTION

The amount received by either spouse under the Shelter Allowance Programs (SAFER or SAFFR) which is subtracted from the total Manitoba property tax credit to determine the net Manitoba property tax credit. Corresponds to Line 560, Form T1C (MAN) of the General Tax Guide.

CROSS REFERENCE

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

idspoflg Person has spouse

DESCRIPTION

This flag indicates if the individual has a spouse within the family. Spouses may be common-law.

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits
txns	(i)	Compute provincial taxes for Nova Scotia
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txbc	(i)	Compute provincial taxes for British Columbia
gist	(i)	Compute Provincial GIS top-ups for elderly

idstkded Stock option deduction (249)

DESCRIPTION

The allowed deduction for benefits received for qualifying stock options. Corresponds to Line 249 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

idsynthi Synthetic high income person

DESCRIPTION

This variable is one if the individual is a synthetically created high income individual. Such records, which replace the original SCF high income records, are statistically similar to high income filers found in administrative data.

CROSS REFERENCE

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

idtuitn Tuition fees (320)

DESCRIPTION

This item represents the allowable deduction for tuition fees. It corresponds to Line 320, General Tax Guide.

Source:
Imputed from the Green Book to individuals over 18 who are attending school either full-time or part-time.

CROSS REFERENCE

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

idvencap Venture capital tax credit (564)

DESCRIPTION

British Columbia Refundable Venture Capital Tax Credit and Newfoundland Non-refundable Venture Capital Tax Credit. Line 564 in Form T1C of the Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
txnfld	(i)	Compute provincial taxes for Newfoundland
txbc	(i)	Compute provincial taxes for British Columbia

idxii2 Part XII.2 tax credit (Trusts) (456)

DESCRIPTION

Part XII2 trust refundable tax credit from Line 456 of the General Tax Guide.

Source:
This item is imputed from the Green Book separately for high income filers (over $110,000 in total income excluding Capital Gains) and all other filers.

CROSS REFERENCE

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

im Individual variant result variables [struct]

DESCRIPTION

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

imalexp Allowable employment expenses

DESCRIPTION

The original value for Other Allowable Employment Expenses is imputed from the Green Book. The model allows for a reduction in this value by applying the parameter ALEXPP. The result of the multiplication of ALEXPP with idalexp is saved in imalexp.

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly

imamtdf Difference due to minimum tax

DESCRIPTION

This represents the increase in Net Federal Tax Payable due to the application of the Alternate Minimum Tax algorithm.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax

imamtfg Minimum tax flag

DESCRIPTION

This flag is attributed to filers for whom the amtbft (Alternate Minimum Tax) is greater than Basic Federal Tax imbft. If this flag has the value 1, the filer has paid a higher amount of tax due to the minimum tax rules.

See the description of the Minimum Tax algorithm in the txcalc section of the *SPSD/M*

Algorithm Guide.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax

imatxc Age tax credit

DESCRIPTION

The Age Tax Credit is the alternative to the Age Exemption which is applied to all filers aged 65 or more. Setting the parameter AOPT to 2 (for Tax Credits) will cause the model to calculate and apply an Age Tax Credit instead of an Age Exemption.

The age tax credit is calculated as the federal non-refundable tax credit rate (FNTCR) proportion of the age credit (AXM) net of the age credit reduction rate (AXRR) proportion of net income (iminet) in excess of the age credit reduction turndown (AXTD) time the age credit reduction phase-in (AXPI). Or:

imatxc = FNTCR * (AXM - AXPI*min(AXM, AXRR*nneg(iminet-AXTD)))

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax
txman	(i)	Compute provincial taxes for Manitoba

imatxcrt Total tax credits applied

DESCRIPTION

This value represents the amount of non-refundable, non-transferrable tax credits which have been applied to reduce Basic Federal Tax. If the amount of the tax credits exceeds Basic Federal Tax, then the amount applied equals Basic Federal Tax.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax

imaxm Age personal exemption

DESCRIPTION

Filers aged 65 and over receive an additional personal exemption as specified by the parameter AXM. The definition corresponds to line 301, General Tax Guide.

If the age exemption is converted to a tax credit (AOPT=1), the value for this variable becomes zero for all filers.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits

imbase Individual base result variables [struct]

DESCRIPTION

This structure should never be modified by the user. It is used to contain values for base variables, if the user has specified base results through the BASMETH parameter. Please see the *SPSD/M User's Guide* for more information on the base/variant facility.

imbft Basic federal tax

DESCRIPTION

This item corresponds to Basic Federal Tax after the application of tax credits.

In the pre-reform tax system prior to 1988 this amount was total federal tax less the Dividend Tax Credit. For a complete definition, see Line 505, 1984 General Tax Guide.

For 1988 and later, basic federal tax has been reduced by the subtraction of tax credits. This correspond to Line 406 of the General Tax Guide. In the event that minimum tax is calculated and the tax is higher than regular basic federal tax, imbft takes on the value of the Alternate Minimum Basic Tax.

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland
txpei	(i)	Compute provincial taxes for P.E.I.
txns	(i)	Compute provincial taxes for Nova Scotia
txnb	(i)	Compute provincial taxes for New Brunswick
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txsask	(i)	Compute provincial taxes for Saskatchewan
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
memo1	(i)	Compute memo items for reporting

imbpt Basic provincial tax

DESCRIPTION

Some provinces (Newfoundland, Nova Scotia, New Brunswick, Manitoba, Alberta and British Columbia) compute the basic provincial tax as a proportion of the basic federal tax. The Quebec basic provincial tax is derived from algorithms which nearly parallel the federal. In Ontario, basic provincial tax is a proportion of basic federal tax reduced within a certain tax range. For certain years, Saskatchewan has applied a surtax on taxable income which is added to imbpt.

For a more complete description of provincial algorithms for calculating tax, see the description of the function txprov in the *SPSD/M Algorithm Guide*.

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)
txnfld	(io)	Compute provincial taxes for Newfoundland
txpei	(io)	Compute provincial taxes for P.E.I.
txns	(io)	Compute provincial taxes for Nova Scotia
txnb	(io)	Compute provincial taxes for New Brunswick
txont	(io)	Compute provincial taxes for Ontario
txman	(io)	Compute provincial taxes for Manitoba
txsask	(io)	Compute provincial taxes for Saskatchewan
txalta	(io)	Compute provincial taxes for Alberta
txbc	(io)	Compute provincial taxes for British Columbia

imbtc Basic personal tax credit

DESCRIPTION

In the event that Personal Tax Credits are calculated (PEROPT=1), the Basic Tax Credit (imbtc) takes on the value of parameter BTC.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

imcapgex Modelled capital gains deduction (254)

DESCRIPTION

The amount which can be claimed as a deduction if a filer sells or disposes of eligible capital property. Corresponds to Line 254 of the Tax Guide. Note that the lifetime exemptions have already been applied.

CROSS REFERENCE

Function		Description
txitax	(io)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

imccea Child care expenses allowed

DESCRIPTION

This variable represents the modelled Child Care expenses. They are either assigned to the mother if present (if CCEROPT is equal to 1) or to the partner with the lower net income.

CROSS REFERENCE

Function		Description
txccea	(o)	Compute child care expense allowance

imccec Child care expenses claimed on behalf of child

DESCRIPTION

This is the actual amount of child care expenses claimed on behalf of this particular child.

CROSS REFERENCE

Function		Description
txccea	(io)	Compute child care expense allowance
txctc	(i)	Compute child tax credit
cceopt	(i)	zero CCE for young kids if optimal

imcceni Consumable income with CCE not zeroed

DESCRIPTION

This is the income the individual would receive if the family claimed their child care expenses.

CROSS REFERENCE

Function		Description
cceopt	(io)	zero CCE for young kids if optimal

imccez Is CCE zeroed?

DESCRIPTION

When Child care expense optimization is turned on (CCEZOPT==1), this flag is set to 1 if the current family was better off in terms of consumable income by not claiming any child care expenses.

CROSS REFERENCE

Function		Description
txccea	(i)	Compute child care expense allowance
cceopt	(io)	zero CCE for young kids if optimal

imccezi Consumable income with CCE zeroed

DESCRIPTION

This is the income the individual would receive if the family chose not to claim their child care expenses.

CROSS REFERENCE

Function		Description
cceopt	(io)	zero CCE for young kids if optimal

imcchc Child's non-refundable credit

DESCRIPTION

This is the maximum amount of non-refundable credit that could be claimed on behalf of a child.

CROSS REFERENCE

Function		Description
txhstr	(o)	Compute family-related deductions or credits

imcdeds Dependent children deductions

DESCRIPTION

If personal exemptions are calculated (PEROPT=1), the contribution of each dependant to the Exemption for Wholly Dependent Children is calculated based on their ages, school attendance and net income. In the case of single-parent families, this total amount is reduced in the event of the application of the Married Equivalent Exemption. The amount accumulated for all children is stored in this variable. The result is claimed by the spouse with the higher income.

Corresponds to Line 324 of the General Tax Guide.

CROSS REFERENCE

Function	Description
txhstr	(io) Compute family-related deductions or credits

imcemc Child's equivalent to married credit

DESCRIPTION

This is the amount which may be claimed as an equivalent to married credit on behalf of a child. It is calculated as FNTCR percent of the maximum equivalent to married credit (parameter EMXM) less the child's net income in excess of the turndown EMXMT.

CROSS REFERENCE

Function	Description
txhstr	(o) Compute family-related deductions or credits

imchara Allowable charitable donations and gifts (calculated)

DESCRIPTION

This variable holds the calculated amount of allowable charitable expenses for use in calculating taxable income.

CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits

imchartc Charitable donations tax credit

DESCRIPTION

The Charitable Donations Tax Credit is an alternative to the Charitable Donations Deduction. It is calculated if the parameter MDCROPT is set to 2.

An amount for the Charitable Donations Deduction in imputed from the Green Book. If parameter MDCROPT is set to a value of 1 (for tax credits) a Charitable Donations Tax Credit will be calculated. The model allows for two rates of tax credit (CHATR1 and CHATR2) above and below a specified level (CHATL1).

Note that the imputed value (imchara) corresponds to the definition of Charitable Donations Deduction Allowed in the base year, i.e., it is limited to 20% of Net Income. A different definition of Net Income will not result in a different amount of Tax Credit.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

imchclm Number of dependent children claimed

DESCRIPTION

This value is the number of children claimed for the Exemption for Wholly Dependent Children. If a child is claimed for the Married Equivalent Exemption, that child is not included in this value.

CROSS REFERENCE

Function		Description
txhstr	(o)	Compute family-related deductions or credits
txbc	(i)	Compute provincial taxes for British Columbia

imcppctc CPP contributions tax credit

DESCRIPTION

CPP/QPP Contributions may be applied either as a deduction or a tax credit by setting the parameter CPPOPT (1=exemption, 2=tax credit). If applied as tax credits, the CPP/QPP contributions (imcqppc) are multiplied by the CPP/QPP Contribution Tax Credit Rate (parameter FNTCR). The result is reported in the variable imcppctc.

CROSS REFERENCE

Function		Description
txinet	(o)	Compute net income
txcalc	(i)	Calculate federal income tax

imcqppc CPP/QPP contributions

DESCRIPTION

Total CPP/QPP contributions on employment and self-employment income. This value is calculated by taking a proportion (See the description of the parameter WSCF in the *SPSD/M Parameter Guide*) of employment earnings (based on idiemp) subject to contribution. Contributions on self-employment earnings are calculated by applying the rate (parameter SECF) to all pensionable earnings and subtracting twice the amount already contributed through employment.

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
txcalc	(i)	Calculate federal income tax
txqinet	(i)	Compute net income (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
memo1	(i)	Compute memo items for reporting

imctc Child tax credit

DESCRIPTION

The Child Tax Credit is calculated as a basic amount (parameter CTCPC) per eligible child (those under 18 years of age), reduced by a percentage (Parameter CTCRR) of the sum of the incomes of the head and the spouse exceeding a specified base amount (parameter CTCTD). The tax credit is assigned to the spouse who claims the Family Allowance income.

This item corresponds to Schedule 10, General Tax Guide.

CROSS REFERENCE

Function		Description
txctc	(o)	Compute child tax credit
memo1	(i)	Compute memo items for reporting

imctcben Federal child tax credit and child benefits

DESCRIPTION

This variable includes the Federal Child Tax Credit (imctc) and the total Federal Child Tax Benefits (imfcben).

CROSS REFERENCE

Function		Description
memo1	(o)	Compute memo items for reporting

imctxcrt Tax credits transferred from children

DESCRIPTION

This is the total amount of tax credits transferred to a parent from all dependent children. It

amounts to the sum of the disability tax credit (imdisatc), education tax credit (imedtxc), and tuition tax credit (imtutxc).

See the description of this algorithm in the section txcalc in the *SPSD/M Algorithm Guide*.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax

imctxcs Dependent children tax credits

DESCRIPTION

The model either applies personal exemptions or personal tax credits according to the setting of the parameter PEROPT. If PEROPT is set to 2 (for Tax Credits), wholly dependent children will generate tax credits.

The Tax Credit for Dependent Children depends on the number of children in the household with amounts YCXM1, YCXM2, YCXM3, and is reduced by the income of the children in excess of YCXMT.

CROSS REFERENCE

Function		Description
txhstr	(o)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax

imdedea Employment allowance

DESCRIPTION

When EAOPT is set to 1 imdedea is calculated as the minimum of a base amount (parameter EAMAX) and a percentage (parameter EAPRP) of employment income (idiemp). The definition corresponds to Line 108, General Tax Guides.

CROSS REFERENCE

Function	Description
txinet	(io) Compute net income

imdedfn All deductions from net income

DESCRIPTION

The sum of all deductions from net income:

- Employee home relocation loan (idemplo)
- Stock option deduction (idstkded)
- Limited Partnership losses (idpartlo)
- Non-capital Losses of Other Years (idnclos)
- Capital Losses of Other Years (idcloss)
- Capital gains deduction (idcapgex)
- Pension Income Deduction (impendn)
- Northern resident deduction (idnorth)
- Additional deduction (idaddded)

The definition corresponds to Line 257, General Tax Guide without the Other payment deductions which are also not included in the Total income (imitot).

CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits
txhstr	(io) Compute family-related deductions or credits
txcalc	(i) Calculate federal income tax

imdedft Deductions from total income

DESCRIPTION

The sum of all deductions from total income:

- RPP Contributions (idrpp)
- RRSP Contributions (idrrsp)
- Union and Professional Dues (iddues)
- Child Care Expenses allowed (idccet for FAMEX or idccett for Greenbook)
- Allowable Business Investment Losses and Indexed Security Investment Plan - allowable capital losses (idiloss)
- Moving expenses (idmovexp)
- Alimony allowance paid out (iddalimo)
- Carrying charges (idcarry).
- Exploration expenses (idexplor)
- Other employment expenses (idalexp)
- Other Deductions from total income (idothded)

This correspond to Line 233 of the General Tax Guide.

CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txccea	(o) Compute child care expense allowance

imdedt Deductions transfered from spouse

DESCRIPTION

The Investment Income Deduction (imintdn), Pension Income Deduction (impendn) and Disability Deduction (imdisex) are eligible to be transferred to the spouse with the higher income. Any amount in excess of the amount required to reduce one spouse's taxable income to zero may be transferred to the other spouse.

This variable stores the amount transferred from the spouse. The definition corresponds to Line 251, General Tax Guide.

Note that under the tax reform scenarios many of these deductions may be set to zero and treated as tax credits.

See the section describing the function txhstr in the *SPSD/M Algorithm Guide*.

CROSS REFERENCE

Function		Description
txhstr	(o)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax

imdepni Dependant's net income

DESCRIPTION

This is the net income used to reduce claimable dependent amounts. It includes (for certain years) social assistance income as well as other forms of net income.

CROSS REFERENCE

Function		Description
txhstr	(io)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax

imdisatc Disability tax credit

DESCRIPTION

Blind persons or persons confined to a wheelchair or a bed are eligible to claim either a special deduction or tax credit.

This variable is the sum of modelled disability tax credits for self and for dependants other than spouse. (Lines 316 and 318 in the General Tax Guide)

The parameter DISOPT determines whether the standard algorithm applies a Disability Deduction (DISOPT=1) or Disability Tax Credit (DISOPT=2). The value of the Disability Tax Credit or deduction is determined by the value of parameter MAXDX. If a tax credit is to be applied, individuals who have been imputed a value for Disability Deduction (iddisslf) are given the maximum Disability Tax Credit which may be transferred to a spouse or parent. If the filer also has a non-zero value for disability deductions for dependants other than spouse (iddisoth) then a similar substitution of MAXDX is performed and added to imdisatc.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

imdisex Disability exemption

DESCRIPTION

Blind persons or persons confined to a wheelchair or a bed are eligible to claim either a special deduction or tax credit for themselves.

This variable is the sum of disability exemptions for self and dependants other than spouse. (Lines 316 and 318 in the General Tax Guide)

If the parameter DISOPT is set to 1, the Disability deduction is calculated. The model substitutes the maximum allowable disability deduction (MAXDX) if iddisslf is greater than zero. The value resulting from this substitution is imdisex. If the filer also has a non-zero value for disability deductions for dependants other than spouse (iddisoth) then a similar substitution of MAXDX is performed and added to imdisex.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txman	(i)	Compute provincial taxes for Manitoba

imedrcv Education and tuition transfered from others

DESCRIPTION

These are the education credits (imtutxc and imedtxc) which a person received from their children or spouse because these latter did not need them to reduce their basic federal tax to zero. This credit is represented in total dollars prior to the application of the Federal Tax

Credit Rate (FNTCR).

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax
txman	(i)	Compute provincial taxes for Manitoba

imedtrf Education and tuition transfered to others

DESCRIPTION

These are the education credits (imtutxc and imedtxc) which a person transfers to their parent or spouse because they do need them to reduce their basic federal tax to zero. This credit is represented in total dollars prior to the application of the Federal Tax Credit Rate (FNTCR).

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax
txman	(i)	Compute provincial taxes for Manitoba

imedtxc Education allowance tax credit

DESCRIPTION

The parameter EDUCOPT determines whether the model applies an Education Expense Deduction (EDUCOPT=1) or an Education Tax Credit (EDUCOPT=2). In the case of the Education Tax Credit, the number of months is calculated as the amount of Education Deduction imputed (ideduc) divided by the maximum monthly Education Deduction. The parameter EDTXPM determines the amount of Tax Credit per month to allow. imedtxc reports the amount of Education Tax Credit available for this individual. The tax credit may be applied to reduce Basic Federal Tax or transferred to a parent or spouse. The model applies a cap on the amount of Education and Tuition Tax Credit transferable. This maximum amount transferable is determined by parameter MAXET.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

imeduc Education allowance for student (322)

DESCRIPTION

imeduc reports the education expense deduction available to this individual. It is set to zero if Education Tax Credits are being applied (EDUCOPT=2) otherwise it takes on the value of the imputed value ideducm * EDXPM..

Although this deduction may be transferred to a spouse, the value of imeduc is not reduced to reflect any amount transferred.

CROSS REFERENCE

Function		Description
txitax	(io)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txman	(i)	Compute provincial taxes for Manitoba

imexm Personal exemptions (Basic+Age)

DESCRIPTION

Sum of Basic Exemption BXM and the Age Exemption imaxm.

CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits

imfar Family allowance recovery

DESCRIPTION

Repayment of family allowances under the repayment of social benefits provisions (clawback) of the Tax Act.

CROSS REFERENCE

Function	Description
txinet	(io) Compute net income

imfcben Total Federal Child Benefits

DESCRIPTION

Total benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993.

CROSS REFERENCE

Function	Description
ui	(i) Compute UI benefits
txctc	(o) Compute child tax credit
memo1	(i) Compute memo items for reporting
cceopt	(io) zero CCE for young kids if optimal

imfcbenb Total Federal Child Benefits Base

DESCRIPTION

Total benefits received less earned income benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993.

CROSS REFERENCE

Function	Description
txctc	(o) Compute child tax credit

imfcbene Total Federal Child Benefits Earning suppl

DESCRIPTION

This variable contains the value of the supplemental earned income benefits received under the Child Benefits program passed in October 1992 and commencing in calendar year 1993.

When the parameter FCBEIE is set to 0, the value of this variable is calculated as a percentage (FCBESR) of nuclear family employment income above a threshold (FCBECI) to a maximum of FCBEIS less a percentage (FCBERR) of nuclear family net income in excess of the threshold FCBETD.

When the parameter FCBEIE is set to 1, the calculation is identical but the maximum benefit is based not on the per family maximum of FCBEIS, but on a per child basis where the entitlement with respect to the first child is FCBEIS1, the second child as FCBEIS2 and third and subsequent children as FCBEIS3 with varying reduction rates (FCBERR1, FCBERR2, FCBERR3).

CROSS REFERENCE

Function	Description
txctc	(o) Compute child tax credit

imfdtxc Federal dividend tax credit

DESCRIPTION

Calculated as a proportion (parameter FDTCR) of the Taxable amount of Canadian Dividends (imidivt).

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax

imfedbal Federal taxes less transfers

DESCRIPTION

This variable contains the total federal taxes (including commodity taxes) paid by an individual, less federal transfers received.

CROSS REFERENCE

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

imfedtax Federal tax before tax credits

DESCRIPTION

This is an intermediate value of federal tax which is calculated by looking up Taxable Income (imitax) in the federal tax table FTX.

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax

imffa Federal portion of family allowances

DESCRIPTION

For most provinces, the Federal contribution to Family Allowance is calculated as a base amount (parameter STDFA) per child under the age of 18. In Quebec, the amount per child varies with the total number of eligible children. In Alberta the benefit depends upon the age of the child. This variable stores the result of the calculation regardless of the method applied.

See the *SPSD/M Algorithm Guide* for a more complete description of the methods used for calculating Family Allowance.

CROSS REFERENCE

Function		Description
fa	(o)	Compute family allowance
memo1	(i)	Compute memo items for reporting

imfiler Taxable filer status

DESCRIPTION

This variable is derived from modelled values for Net Federal Taxes (imtxf) and net provincial taxes (imtxp). If either of these variables has a positive value, the individual is designated a taxable filer by setting the value of imfiler to 1. A zero value indicates a relevant non-taxable filer: one who has any negative income components, or receives provincial tax credits, child tax credits or the sales tax credit.

CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

imfill filler array for im [array]

DESCRIPTION

imfill is an array of characters whose sole purpose is to fill out the im structure so that it is always the same size, independent of the size of the uv user variable structure. Its presence allows the user to define new variables at the individual level without forcing recompilation of the entire system.

imfnewpg Federal new programs

DESCRIPTION

This variable is a sum of Other Social Assistance or Guarantees (imiosa) and Other Taxable Demogrants (imiotg).

CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

imfortc Federal other refundable tax credits

DESCRIPTION

This variable includes the Part XII.2 Trust Tax Credit (idxii2) and the Forward Averaging Tax Credit (idfdfatc) which are also included in federal transfer income.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax
memo1	(i)	Compute memo items for reporting

imfortxc Federal foreign tax credit (509)

DESCRIPTION

This variable is the eligible amount which can be claimed as a federal foreign tax credit. Corresponds to Lines 507 and 508 of Schedule 1,General Tax Guide.

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax

imfoth Federal other government income

DESCRIPTION

This variable aggregates together other forms of federal income, both taxable (iditogv) and non-taxable (idinogv). It is created in the memo1 algorithm for convenience of reporting only.

CROSS REFERENCE

Function		Description
memo1	(io)	Compute memo items for reporting

imfothtr Federal other trans income and ref. credits

DESCRIPTION

This variable includes Federal Other Government Income (imfoth) and Federal Other Refundable Tax Credits (imfortc) .

CROSS REFERENCE

Function		Description
memo1	(o)	Compute memo items for reporting

imfptc Federal Political Contribution Tax Credit

DESCRIPTION

Total allowable Federal political contribution tax credit. Line 410 in the Tax Guide.

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax

imfsa Federal social assistance

DESCRIPTION

imfsa is the federal share (SAFS) by province of modeled Social Assistance income (imisa) representing the Federal contribution under the Canada Assistance Plan.

CROSS REFERENCE

Function		Description
sa	(io)	Compute social assistance or guarantees
memo1	(i)	Compute memo items for reporting

imfstc Federal sales tax credit

DESCRIPTION

This tax credit, introduced in 1986, is a refundable credit calculated by summing a base amount for the head (parameter FSTCF), spouse (FSTCS) an amount (FSTCC) per child under 18 and reducing this amount by a proportion of family net income (the sum of iminet for the head and spouse, plus any income from social assistance (idisa, imigis, imigist and imispa). Children over 18 are eligible to claim this tax credit on their own tax returns. The credit is attributed to the spouse who receives the Child Tax Credit (imctc).

If FSTCREF is set to 1, then only persons 19 and over are eligible to claim this tax credit. Children aged 18 or less can be claimed by their parents.

If GSTFLAG is set to 1, then the credit is derived using last year's income (using PYINC) and there are additional amounts given to single persons and lone parent families.

See the description of the function txfstc in the *SPSD/M Algorithm Guide*.

CROSS REFERENCE

Function		Description
txfstc	(o)	Compute federal sales tax credit
memo1	(i)	Compute memo items for reporting

imfsur Federal surtax

DESCRIPTION

The federal surtax is calculated as a proportion of Basic Federal Tax (imbft) which is added

to Net Federal Tax (imtxf). In the event that the Alternate Minimum Tax algorithm is applied, the surtax is recalculated.

For a complete description of the federal surtax algorithm see the function txcalc in the *SPSD/M Algorithm Guide*.

CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

imftax Federal taxes

DESCRIPTION

This variable represents the sum of all federal taxes including income taxes, payroll taxes, repayments and commodity taxes: net federal income tax (imtxf); CPP/QPP Contributions (imcqppc), UI Contributions (imuic) and repayments including UI Benefits Repaid (imuibr), OAS repayments (imoasr), Family Allowance repayments (imfar), plus federal commodity taxes (imtxfc).

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(io) Compute consumable income, etc.

imftr Federal tax reduction

DESCRIPTION

This variable represents the amount of the federal tax reduction applied to reduce basic federal tax and is calculated as the minimum of Basic Federal Tax (imbft) or a specified maximum federal tax reduction (parameter MXFTR). The unused portion of one spouse's tax reduction may be transferred to the other spouse. This value is the sum for the individual plus

any amount transferred from the spouse.

See the description of the federal tax reduction algorithm (in the function txcalc) in the *SPSD/M Algorithm Guide.*

CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax
txman	(i) Compute provincial taxes for Manitoba

imftran Federal transfer income

DESCRIPTION

This variable is the sum of all Federal Transfer to the individual, including refundable tax credits: Federal Family Allowances (imffa), OAS payments (imioas), GIS Benefits (imigis), Spouses Allowance (imispa), Seniors benefit (imisenb), Seniors benefit SPA (imisbspa), the Child Tax Credit (imctc), the Child tax Benefit (imfcben), CPP/QPP Benefits (imicqp), UI Benefits (imiuib), the Federal Sales Tax Credit (imfstc), Federal Social Assistance (imfsa), other social assistance (imiosa), the Quebec Tax Abatement (imqtar), foreign tax credit (imfortc), and other transfers (imfoth).

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

imftrt Federal tax reduction transferred from spouse

DESCRIPTION

This variable represents the amount of the federal tax reduction imftr applied to reduce basic federal tax which has been transferred from the spouse. It is the amount by which the federal tax reduction imftr exceeds basic federal tax imbft. A non-zero amount is transferred to the

other spouse if that spouse' tax reduction imftr is equal to the maximum federal tax reduction MXFTR. The variable is also used in the calculation of the Manitoba Tax reduction imptr.

See the description of the federal tax reduction algorithm (in the function txcalc) in the *SPSD/M Algorithm Guide*.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax
txman	(i)	Compute provincial taxes for Manitoba

imgisinc Individual's income for GIS/SPA reduction

DESCRIPTION

This variable is an individual's income from a specified set of sources which is used to determine the amount of GIS/SPA benefits, if any. The variable is multiplied by the parameter PYINC prior to applying needs testing algorithms.

The sum of all income from employment (idiemp, idisenf, idisefm), investment income (ididiv, idiint, idiroom, idioinv), taxable government transfers (iditogv, imiuib), pensions (idicqp, idipens) and taxable other income (iditoth) less allowable employment expenses (imalexp), CPP/QPP contributions (imcqppc) and Unemployment Insurance contributions (imuic).

CROSS REFERENCE

Function		Description
txns	(i)	Compute provincial taxes for Nova Scotia
gis	(io)	Compute GIS/SPA for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imgismax Maximum amount of GIS

DESCRIPTION

This variable contains the amount of GIS an individual could receive, before the amount is reduced based on income.

CROSS REFERENCE

Function		Description
gis	(o)	Compute GIS/SPA for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imgistyp Type of GIS entitlement

DESCRIPTION

This variable is calculated for all individuals in the census family context based on age and marital status.

This variable indicates the category of GIS eligibility, before needs testing, for all individuals.

CROSS REFERENCE

Function		Description
gis	(o)	Compute GIS/SPA for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imiafetc Alberta Family Employment Tax Credit Benefits

DESCRIPTION

This variable contains the value of the Alberta Family Employment Tax Credit announced in the Alberta Budget of 1997.

When the parameter AFETCFLAG is set to 1, the value of this variable is calculated as a percentage (AFETCBR) of nuclear family employment income above a threshold (AFETCCI) to a maximum dollar level which is calculated as AFETCBPC times the number of eligible children (nfnkids) up to a maximum number of children of AFETCNC. The maximum benefit is reduced by a percentage (AFETCRR) of nuclear family net income in excess of the threshold AFETCTD.

CROSS REFERENCE

Function		Description
txalta	(o)	Compute provincial taxes for Alberta

imiasb Alberta seniors benefit

DESCRIPTION

This variable represents the benefits accrued to individuals under the Alberta Senior's Benefit program. It is a component of the imigist variable for years in which the Alberta Senior's Benefit program is active.

CROSS REFERENCE

Function		Description
gist	(io)	Compute Provincial GIS top-ups for elderly

imibcfb B.C. Family Bonus

DESCRIPTION

Total benefits received under the British Columbia Family Bonus program commencing in July 1996.

When the parameter BCFBFLAG is set to one the value of this variable is calculated as BCFBBAS times the number of children in the nuclear family (nfnkids) reduced by a proportion of head plus spouse net income (iminet + imisa) above the turndown of BCFBTD.

This proportion for families with one child is BCFBRRS and for multiple child families is BCFBRR. The value calculated in this manner is multiplied times the parameter BCFBPI.

B.C. Family Bonus benefits are assigned to the mother if present, or if not to the head of the nuclear family.

CROSS REFERENCE

Function		Description
txbc	(o)	Compute provincial taxes for British Columbia
memo1	(i)	Compute memo items for reporting

imicapgt Capital gains (taxable)

DESCRIPTION

imicapgt reports the taxable portion of capital gains after multiplying by the Capital Gains Inclusion Rate (parameter CAPGIR).

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
txitax	(i)	Compute taxable income and individual credits
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly

imicqp CPP/QPP payable

DESCRIPTION

This is a copy of the original SCF value for CPP/QPP benefits (idicqp) used for reporting purposes.

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

imidivt Dividend income (taxable)

DESCRIPTION

This represents the taxable amount of dividends from taxable Canadian Corporations. The definition corresponds precisely to that of Line 120 of the General Tax Guide. It is calculated by multiplying the actual amount of dividends (ididiv) by the Federal Dividend Gross-up Rate (FDGUR).

CROSS REFERENCE

Function	Description
txinet	(io) Compute net income
txitax	(i) Compute taxable income and individual credits
txcalc	(i) Calculate federal income tax

imiemp Wages and salaries

DESCRIPTION

This is a copy of the value for Income from Earnings (idiemp) on the SPSD for reporting purposes.

CROSS REFERENCE

Function		Description
memo1	(o)	Compute memo items for reporting

imigis GIS benefits

DESCRIPTION

This variable indicates the dollar amount of GIS benefits received. This variable is calculated for all individuals in the census family context based on age, income, marital status, and immigration status.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland
txns	(i)	Compute provincial taxes for Nova Scotia
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txbc	(i)	Compute provincial taxes for British Columbia
gis	(o)	Compute GIS/SPA for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
memo1	(i)	Compute memo items for reporting

imigispa GIS and spouse's allowance

DESCRIPTION

This variable includes the GIS (imigis) and the Spouses Allowance program (imispa).

CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

imigist GIS provincial top-up

DESCRIPTION

This variable indicates the dollar amount of provincial GIS Supplement program benefits received under provincial income-tested elderly programs.

This variable is calculated for all individuals in the census family context based on age, income, marital status and relative portion of pension income. Only six provinces have supplement programs. Users should note that individuals who receive imigist have their social assistance (idisa) set to 0. Other options governing the relationship of imigist and idisa are controlled by the SAELDOPT parameter.

CROSS REFERENCE

Function	Description
gist	(io) Compute Provincial GIS top-ups for elderly
sa	(i) Compute social assistance or guarantees
memo1	(i) Compute memo items for reporting

iminet Net income

DESCRIPTION

This corresponds to Revenue Canada's definition of Net Income:

- Total income (imitot), minus
- deductions from total income (imdedft).

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits
txinet	(io)	Compute net income
txccea	(io)	Compute child care expense allowance
txitax	(i)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland
txns	(i)	Compute provincial taxes for Nova Scotia
txnb	(i)	Compute provincial taxes for New Brunswick
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txsask	(i)	Compute provincial taxes for Saskatchewan
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
memo1	(i)	Compute memo items for reporting
cceopt	(io)	zero CCE for young kids if optimal

imintdn Interest income deduction allowed

DESCRIPTION

This is calculated as the smaller of the Maximum Interest Income Deduction (parameter YINDL) and the sum of:

- Interest Income (idiint),
- Taxable Dividends (imidivt - idcarry), and
- Taxable Capital Gains (imcapgt) included only if the parameter CGIFLAG has been set to 1.

CROSS REFERENCE

Function		Description
txitax	(io)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax

imioas OAS benefits

DESCRIPTION

SPSD modeled variable taking age and residential eligibility into account. Unknown error due to no information on dead persons as well as full year payment assumption.

CROSS REFERENCE

Function		Description
oas	(o)	Compute OAS for elderly
txinet	(io)	Compute net income
txqinet	(i)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
gis	(i)	Compute GIS/SPA for elderly
memo1	(i)	Compute memo items for reporting

imiosa Other SA or guarantees

DESCRIPTION

This analysis variable is always zero when running in 'black box' mode. The value is nevertheless added into disposable income after tax has been calculated, to provide a convenient interface for any user wishing to simulate (in the 'glass box' mode) a new refundable tax credit, guaranteed annual income, or similar program. See the *SPSM Programmer's Guide* for further information.

CROSS REFERENCE

Function		Description
gai	(o)	Compute new refundable credits or guarantees
memo1	(i)	Compute memo items for reporting

imiotg Other taxable demogrants

DESCRIPTION

This analysis variable is always zero when running the standard tax/transfer algorithm. The value is nevertheless added into total income for tax purposes, to provide a convenient interface for any user wishing to simulate (in the 'glass box' mode) a new taxable demogrant program. See the *SPSM Programmer's Guide* for further information.

CROSS REFERENCE

Function		Description
dem	(o)	Compute new taxable demogrants
txinet	(i)	Compute net income
txqinet	(i)	Compute net income (Quebec)
memo1	(i)	Compute memo items for reporting

imisa — Social assistance (or replacement program)

DESCRIPTION

This variable is modelled Social Assistance income (imisa).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
ui	(i)	Compute UI benefits
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland
txnb	(i)	Compute provincial taxes for New Brunswick
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
sa	(io)	Compute social assistance or guarantees
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit

cceopt (io) zero CCE for young kids if optimal

imisbspa Federal Seniors Benefit SPA

DESCRIPTION

This variable indicates the dollar amount of SPA benefits received as calculated under the federal Senior's Benefits program. This variable is calculated for all individuals in the nuclear family context based on age, income, marital status, and immigration status. The variable does not include regular benefits under the federal Seniors Benefit program -- these are stored in the imisenb variable.

CROSS REFERENCE

Function		Description
senben	(o)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
memo1	(i)	Compute memo items for reporting

imiself Total self-employment income

DESCRIPTION

This variable is the sum of Self-employed Income - Farming (idisefm) and Self-employed Income - Non-farming (idsenf).

CROSS REFERENCE

Function		Description
memo1	(o)	Compute memo items for reporting

imisenb Federal Seniors Benefit

DESCRIPTION

This variable indicates the dollar amount of federal Senior's Benefits benefits received. This variable is calculated for all individuals in the nuclear family context based on age, income, marital status, and immigration status. The variable does not include SPA benefits calculated under the Seniors Benefit -- these are stored in the imisbspa variable.

CROSS REFERENCE

Function		Description
senben	(o)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
memo1	(i)	Compute memo items for reporting

imishri Shared income concept (FAMEX & SPSD)

DESCRIPTION

This variable contains an identically-defined income concept that is used to adjust for discrepancies between a matched FAMEX household expenditure vector and a modelled SPSM household. Taxes associated with expenditures are scaled by the ratio of imishri (summed over the household) to ctishrh, and are then apportioned among household members according to imishri. Conceptually, imishri is equal to disposable income plus other money receipts, negative savings, and proceeds from the sale of assets.

CROSS REFERENCE

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

imispa Spouse's allowance

DESCRIPTION

This variable indicates the dollar amount of federal payments under the Spouses Allowance program (SPA).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txhstr	(i)	Compute family-related deductions or credits
txnfld	(i)	Compute provincial taxes for Newfoundland
txqhstr	(i)	Compute family-related deductions or credits (Quebec)
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txbc	(i)	Compute provincial taxes for British Columbia
gis	(o)	Compute GIS/SPA for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly
txctc	(i)	Compute child tax credit
txfstc	(i)	Compute federal sales tax credit
memo1	(i)	Compute memo items for reporting

imitax Taxable income

DESCRIPTION

This is the sum of total income for tax purposes (imitot) minus all deductions (imdedft and imdedfn) and personal exemptions (impex). This corresponds to the Revenue Canada definition of Taxable Income (Line 260, General Tax Guide) except that forward averaging is not applied by the model and exceptions in the calculation of Net Income (See iminet above).

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txhstr	(io)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txnfld	(i)	Compute provincial taxes for Newfoundland

txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
txfstc	(i)	Compute federal sales tax credit

imitot Total income

DESCRIPTION

This corresponds to the Revenue Canada definition of Total Income for tax purposes. It is the sum of:

- idiemp: Earnings From Employment
- imioas: Modelled OAS Benefits
- idicqp: CPP/QPP Benefits Received
- idipens: Pension Income
- imiuib: Modelled Unemployment Insurance Benefits Received
- iditoth: Other Taxable Income
- idiroom: Net Income From Roomers and Boarders
- idisefm: Self-employment Earnings (Farm)
- idisenf: Self-employment Earnings (Non-farm), scaled by the parameter FACTISENF (normally set to 1)
- idiint: Interest Income
- idioinv: Other Investment Income
- imidivt: Modelled Taxable Amount of Dividends
- imicapgt: Modelled Taxable Capital Gains and Losses
- iditogv: Other Taxable Government Income
- imiotg: Modelled New Taxable Demogrants

Note that Total Income does not include Worker's Compensation, Social Assistance and Net federal supplement (Line 147 of the General Taxation Guide) because the same amount is deduced in Line 250 of the General Taxation Guide.

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
gist	(i)	Compute Provincial GIS top-ups for elderly

imiuib Unemployment InsuranceInsurance benefits

DESCRIPTION

This variable is the UI Benefits calculated in ui.c

CROSS REFERENCE

Function		Description
ui	(io)	Compute UI benefits
txinet	(i)	Compute net income
txqinet	(i)	Compute net income (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
memo1	(i)	Compute memo items for reporting

immanltc Manitoba learning tax credit

DESCRIPTION

This is the Manitoba Learning Tax Credit. It is calculated as a proportion (MANLTCF) of the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

CROSS REFERENCE

Function		Description
txman	(io)	Compute provincial taxes for Manitoba

immaramt Adjustment to income source

DESCRIPTION

This analysis variable is used to compute marginal tax rates. When the marginal tax rate calculation facility is activated (using MARFLAG), increments of income of specific type

(MARVAR) and amount (MARAMT) are added to selected persons (MARSPEC). These amounts are recorded in immaramt and can be used (in conjunction with immartax) to compute marginal tax rates at an individual or family level of analysis. See the *SPSM User's Guide* for more information.

immarex Married exemption claimed

DESCRIPTION

This variable contains the Married or Equivalent Exemption used by the filer. This is calculated by computing the potential exemption of both spouses and attributing the value calculated on behalf of the spouse with the lower net income to the spouse with the higher net income. The exemption is a base amount (parameter MXM) minus the amount that net income exceeds the Married Exemption Turndown Level (parameter MXMT).

In the absence of a spouse, immarex represents the Married Equivalent Exemption calculated on behalf of a dependant. This is calculated as a base amount (parameter EMXM) minus the amount that net income exceeds the Married Exemption Turndown Level (parameter MXMT).

See the description of the function txhstr in the *SPSD/M Algorithm Guide* for a more details on the calculation of immarex. The variable is valid only if PEROPT is set to 1.

CROSS REFERENCE

Function		Description
txhstr	(io)	Compute family-related deductions or credits
txont	(i)	Compute provincial taxes for Ontario
txsask	(i)	Compute provincial taxes for Saskatchewan
txbc	(i)	Compute provincial taxes for British Columbia

immartax Change in consumable income after adjustment

DESCRIPTION

This analysis variable is used to compute marginal tax rates. When the marginal tax rate calculation facility is activated (using MARFLAG), increments of income of specific type (MARVAR) and amount (MARAMT) are added to selected (MARSPEC) persons. When the tax/transfer algorithm is re-applied with this higher income, a new consumable income results for each person in the household. From this new consumable income, an implicit

amount of tax (immartax) on the increment to income (immaramt) is calculated. immartax and can be used in conjunction with immaramt to compute marginal tax rates at an individual or family level of analysis. See the *SPSM User's Guide* for more information.

immartxc Married tax credit claimed

DESCRIPTION

The Married Tax Credit is only calculated if PEROPT is set to 2

The Married Tax Credit is calculated by reducing the maximum Married Tax Credit (parameter MXM) by the amount of Net Income exceeding a turndown level (parameter MXMT).

In the case of a single parent family, the Married Tax Credit may be attributed on behalf of an eligible dependant – the equivalent to married credit -- and is calculated using the EMXM and EMXMT parameters and is recorded in the variable imcemc.

CROSS REFERENCE

Function		Description
txhstr	(o)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax
txns	(i)	Compute provincial taxes for Nova Scotia
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txsask	(i)	Compute provincial taxes for Saskatchewan
txbc	(i)	Compute provincial taxes for British Columbia

immdisp Disposable income

DESCRIPTION

Disposable income is total income (immtot) minus total income taxes (immtax).

CROSS REFERENCE

Function		Description
memo1	(io)	Compute memo items for reporting
ctmod	(i)	Compute commodity taxes for individuals and households
memo2	(i)	Compute consumable income, etc.

immeda Medical expenses allowed (computed)

DESCRIPTION

Estimated total medical expenses, used in the calculation of non-refundable tax credit.

CROSS REFERENCE

Function		Description
txitax	(io)	Compute taxable income and individual credits

immedatc Medical expenses allowed tax credit

DESCRIPTION

The parameter MDCROPT determines whether Medical Expenses and Charitable Donations are applied as Deductions (MDCROPT=1) or Tax Credits (MDCROPT=2). If they are applied as Tax Credits, the imputed Medical Expenses Deduction Allowable (idmeda) is multiplied by the Medical Expenses Tax Credit Rate (parameter MEDTCR). The resultant Medical Expenses Tax Credit is reported in immedatc.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

immemp All employment income

DESCRIPTION

The sum of all employment and self-employment income (idiemp, idisenf, idisefm).

CROSS REFERENCE

Function		Description
memo1	(io)	Compute memo items for reporting

immicons Consumable income

DESCRIPTION

This represents disposable income (immdisp) minus modeled Commodity Taxes (imtxfc + imtxpc).

CROSS REFERENCE

Function		Description
memo1	(o)	Compute memo items for reporting
memo2	(o)	Compute consumable income, etc.
cceopt	(i)	zero CCE for young kids if optimal

imminv Investment income

DESCRIPTION

The sum of all investment income:

- idiroom, income from roomers and boarders
- idiint, interest income
- ididiv, dividend income received
- idicapg, capital gains received
- idioinv, other investment income.

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

immmkt Market income

DESCRIPTION

The sum of all Market Income: immemp, imminv, immoth.

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

immoth Other income

DESCRIPTION

Other Market Income not included in employment income (immemp) or investment income (imminv). The sum of pension income (idipens), taxable other income (iditoth), and non-taxable other income (idinoth).

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting

immtax All taxes

DESCRIPTION

The sum of all transfers from individuals to the federal and provincial government: imftax plus imptax.

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(io) Compute consumable income, etc.

immtot Total income

DESCRIPTION

All income received by individuals. The sum of Market Income (immmkt) and Transfer Income (immtran).

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

immtran All transfer income

DESCRIPTION

The sum of all transfers from the government to individuals: imptran plus imftran.

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

imnbcbb NB child tax Benefits base amount

DESCRIPTION

Total benefits received less earned income benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

CROSS REFERENCE

Function	Description
txnb	(o) Compute provincial taxes for New Brunswick

imnbcben Total NB child tax Benefits

DESCRIPTION

Total benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

When NBCTBFLG is assigned a value of 1, the New Brunswick Child Tax Benefit calculation is activated. iminbcben is the total of two components. A first component is the

base amount, imnbcbc, which is calculated as the base amount per child, NBCBBAS, times the number of children. The level of benefit is reduced, based on family income, at a rate NBCBRRS for families with only one child, and at rate NBCBRR for the others.

A second component is the work income supplement, imnbwis. If the family gross employment income is higher than a threshold, NBCBECI, then the maximum supplement is NBCBEIS. The supplement is reduced at a rate NBCBESR for each $ of employment income exceeding the threshold FCBECI. If the family income is higher than NBCBETD then the work income supplement is reduce at a rate NBCBERR

CROSS REFERENCE

Function		Description
txnb	(o)	Compute provincial taxes for New Brunswick
memo1	(i)	Compute memo items for reporting

imnbwis NB child tax Benefits WIS

DESCRIPTION

This variable contains the value of the supplemental earned income benefits received under the New Brunswick Child Benefits program announced in the 1997 New Brunswick Budget and commencing in April 1997.

The value of this variable is calculated as a percentage (NBCBESR) of neuclear family employment income above a threshold (NBCBECI) to a maximum of NBCBEIS less a percentage (NBCBERR) of nuclear family net income in excess of the threshold NBCBETD.

CROSS REFERENCE

Function		Description
txnb	(o)	Compute provincial taxes for New Brunswick

imnettr Net transfers to person

DESCRIPTION

This variable contains the difference between all government transfers received by an individual, less all taxes (including commodity taxes) paid by that individual.

CROSS REFERENCE

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

imnfach Number of family allowance children claimed

DESCRIPTION

The number of children under 18 living at home and, therefore, eligible to be claimed for family allowances. This is used in the calculation of Family Allowances, the Child Tax Credit, the Saskatchewan Tax Reduction and the Sales Tax Credit.

CROSS REFERENCE

Function		Description
fa	(o)	Compute family allowance
txinet	(io)	Compute net income
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txsask	(i)	Compute provincial taxes for Saskatchewan

imninc No income flag

DESCRIPTION

This flag is used to indicate whether the individual has no income of any kind, including transfers. 'Glass box' users should note that imninc must be set to false (0) if any income is assigned to an individual. imninc allows efficiency improvements in various parts of SPSM.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
fa	(o) Compute family allowance
oas	(o) Compute OAS for elderly
txinet	(io) Compute net income
txccea	(o) Compute child care expense allowance
txitax	(i) Compute taxable income and individual credits
txnfld	(o) Compute provincial taxes for Newfoundland
txnb	(o) Compute provincial taxes for New Brunswick
txqinet	(i) Compute net income (Quebec)
txqitax	(i) Compute taxable income and individual credits (Quebec)
txont	(o) Compute provincial taxes for Ontario
txalta	(o) Compute provincial taxes for Alberta
txbc	(o) Compute provincial taxes for British Columbia
gis	(o) Compute GIS/SPA for elderly
senben	(o) Compute Seniors Benefit for elderly
gist	(o) Compute Provincial GIS top-ups for elderly
sa	(o) Compute social assistance or guarantees
txctc	(o) Compute child tax credit
txfstc	(o) Compute federal sales tax credit
memo1	(i) Compute memo items for reporting
ctmod	(io) Compute commodity taxes for individuals and households
memo2	(i) Compute consumable income, etc.
cceopt	(o) zero CCE for young kids if optimal

imnptc Non-refundable provincial tax credits

DESCRIPTION

Total non-refundable provincial tax credits which may only be used to reduce provincial tax payable to zero. Includes, for example, provincial foreign tax credits and provincial political contribution tax credits.

CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
txnfld	(io) Compute provincial taxes for Newfoundland

txpei	(io)	Compute provincial taxes for P.E.I.
txns	(io)	Compute provincial taxes for Nova Scotia
txnb	(io)	Compute provincial taxes for New Brunswick
txont	(io)	Compute provincial taxes for Ontario
txman	(io)	Compute provincial taxes for Manitoba
txsask	(io)	Compute provincial taxes for Saskatchewan
txalta	(io)	Compute provincial taxes for Alberta
txbc	(io)	Compute provincial taxes for British Columbia

imoaspar Partial OAS residency flag

DESCRIPTION

This flag indicates if the individual had the full amount of OAS reduced due to limited Canadian residence.

CROSS REFERENCE

Function		Description
oas	(o)	Compute OAS for elderly
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly

imoasr OAS recovery

DESCRIPTION

Repayment of OAS benefits under the repayment of social benefits provisions (clawback) of the Income Tax Act.

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
txqitax	(i)	Compute taxable income and individual credits (Quebec)

imoasres Partial OAS fraction

DESCRIPTION

This variable contains the proportion of full OAS that the individual was eligible to receive. The amount of OAS is reduced depending on how many years the individual was resident in Canada prior to reaching age 65.

CROSS REFERENCE

Function		Description
oas	(io)	Compute OAS for elderly
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly

imoccea Ont. Child Care Exp. credit allowed (Family)

DESCRIPTION

This is the calculated amount of the Ontario refundable child care expense tax credit. When the parameter OCCEAFLG is set to 1, the maximum amount of the benefit is calculated as the lower of either actual child care expenses (imccet) or of a specified amount per child (OCCEAYNG) times the number of children age 6 and under in the census family. Maximum family benefits are then reduced by a proportion (OCCEARR) of family net income above the threshold (OCCEATD). The model assigns the imputed Child Care credit (imoccea) to the mother if present or otherwise to the head of the census family.

CROSS REFERENCE

Function		Description
txont	(o)	Compute provincial taxes for Ontario
memo1	(i)	Compute memo items for reporting

imoccec Ont. Child Care Exp. credit allowed (child)

DESCRIPTION

This is the actual amount of refundable Ontario child care expenses tax credits claimed on behalf of this particular child.

CROSS REFERENCE

Function		Description
txont	(o)	Compute provincial taxes for Ontario

imoftca Other federal tax credits applied (416)

DESCRIPTION

This variable represents the amount of other tax credits that can be used to reduce federal tax payable. If other tax credits (idlabtaxc+imfptc+iditc) exceed basic federal tax less reductions (imbft - imftr), imoftca is set to basic federal tax less reductions(imbft - imftr). Otherwise it is set equal to (idlabtaxc+imfptc+iditc).

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax

imoldtyp Type of GIS/SPA nuclear family

DESCRIPTION

This class variable indicates what type of elderly support program the individual may be eligible for.

CROSS REFERENCE

Function		Description
gis	(o)	Compute GIS/SPA for elderly
senben	(o)	Compute Seniors Benefit for elderly

imonteht Ontario Employers Heath Tax (Self-employed)

DESCRIPTION

This is the value of the Ontario Employer Health Tax. It only applies to self-employed persons, and is calculated when OEHTFLAG is set to 1. This value represents the total tax minus the deduction.

CROSS REFERENCE

Function		Description
txont	(io)	Compute provincial taxes for Ontario

imothrep Other federal repayments

DESCRIPTION

The SPSM includes optional algorithms which allow the analysis of the effects of the de-universalization of Family Allowances and the Old Age Supplement. This variable contains the sum of these repayments. It is calculated by subtracting the UI Benefit Repayment (imuibr) from the sum of all repayments (imrepay).

CROSS REFERENCE

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

impalltc All refundable provincial tax credits

DESCRIPTION

This variable is the sum of Other Refundable Provincial Tax Credits (importc) and Refundable Provincial Tax Credits (imptc).

CROSS REFERENCE

Function	Description
memo1	(o) Compute memo items for reporting

impeht Provincial elderly health tax

DESCRIPTION

Total provincial tax levied specifically for health care for the elderly. Currently this variable is only used by Nova Scotia for its Pharmacare program.

CROSS REFERENCE

Function	Description
txns	(io) Compute provincial taxes for Nova Scotia

impehtc Provincial elderly health tax credit

DESCRIPTION

Total provincial refundable tax credits specifically for purposes of health care for the elderly. Currently this variable is only used by Nova Scotia for its Pharmacare program.

CROSS REFERENCE

Function		Description
txns	(io)	Compute provincial taxes for Nova Scotia

impendn Pension income deduction allowed

DESCRIPTION

The parameter YPNOPT determines whether a Pension Income Deduction (YPNOPT=1) or Pension Income Tax Credit (YPNOPT=2) is calculated.

The deduction is calculated to be the lesser of the Maximum Pension Income Deduction (parameter YPNDL) and Total Eligible Pension Income (idipens).

CROSS REFERENCE

Function		Description
txitax	(io)	Compute taxable income and individual credits
txhstr	(i)	Compute family-related deductions or credits
txcalc	(i)	Calculate federal income tax

impentxc Pension income tax credit

DESCRIPTION

Depending upon the setting of parameter YPNOPT, the model computes either a Pension Income Deduction (YPNOPT=1) or a Pension Income Tax Credit (YPNOPT=2). The Pension Income Tax Credit is calculated as a proportion (parameter YPNTR) of pension

income (idipens) up to a maximum set by parameter YPNTL.

CROSS REFERENCE

Function		Description
txitax	(o)	Compute taxable income and individual credits
txcalc	(i)	Calculate federal income tax

impex All personal exemptions and deductions

DESCRIPTION

This variable contains the filer's total personal exemptions. It is calculated as the sum of the filers own personal exemptions: Basic Exemption, Age Exemption (imexm), Deductions for Wholly Dependent Children (imcdeds), the Married or Equivalent Exemption (immarex), and Other Personal Exemptions (idothpe).

This variable is valid for the period before 1988 (PEROPT = 1).

CROSS REFERENCE

Function		Description
txitax	(io)	Compute taxable income and individual credits
txhstr	(o)	Compute family-related deductions or credits
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba

impfa Provincial family allowance

DESCRIPTION

For Quebec, the provincial contribution to family allowance is calculated based on the number of children under the age of 18. See the description of the parameter QFPSL in the *SPSD/M Parameter Guide*.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
fa	(o)	Compute family allowance
memo1	(i)	Compute memo items for reporting

impfp Provincial family programs

DESCRIPTION

This aggregate variable is calculated as a sum of all provincial family allowance programs. It represents the total benefits from

QUEBEC

the Quebec Provincial family allowance program (impfa),

the Quebec Newborn Allowance program (imnbcben),

the Quebec Availability Allowance (imqaafa) when paid as a supplement to family allowances,

ONTARIO

the Ontario refundable child care expense tax credit (imoccea),

BRITISH COLUMBIA

the British Columbia family bonus (imibcfb) that started in 1996.

CROSS REFERENCE

Function		Description
txalta	(o)	Compute provincial taxes for Alberta
memo1	(io)	Compute memo items for reporting

imphotc Provincial HOSP tax credits

DESCRIPTION

Total provincial home ownership savings plan tax credits. Currently this variable is only used by Nova Scotia.

CROSS REFERENCE

Function	Description
txns	(io) Compute provincial taxes for Nova Scotia

impnit Provincial net income tax

DESCRIPTION

Total provincial net income tax calculated as a percentage of either net income (iminet in Manitoba and Saskatchewan) or taxable income (imitax in Alberta) in the T1C form.

CROSS REFERENCE

Function	Description
txman	(o) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta

importc Other refundable provincial tax credits

DESCRIPTION

This variable includes the other refundable tax credit and is not currently used (value is 0).

CROSS REFERENCE

Function		Description
memo1	(i)	Compute memo items for reporting

impoth Provincial other government income

DESCRIPTION

This variable contains other transfers received by the individual from provincial government. At the moment, no other transfers are modelled, so the value of this variable is always zero.

CROSS REFERENCE

Function		Description
memo1	(o)	Compute memo items for reporting

impovinc Income for low income measurement

DESCRIPTION

This variable contains the value of income used for low income line analysis. To avoid double-counting, this value contains economic family income, but only for the first person in the economic family. An expression of the form EF:impovinc < efpovthr would identify individuals in families below the low income threshold.

The family income for poverty analysis purposes is total income.

CROSS REFERENCE

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

impptc Provincial Political Contrib Tax Credit

DESCRIPTION

Total allowable provincial political contribution tax credit. Currently calculated for all provinces except Saskatchewan and Newfoundland. From form T1C in the Tax Guide.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

impptg Provincial property tax grant for seniors

DESCRIPTION

This is a modelled variable. Ontario has a significant property tax grant program for the elderly the effective value of which is held in this variable. Ontario is the only province for which the SPSM currently uses this variable.

CROSS REFERENCE

Function		Description
gist	(io)	Compute Provincial GIS top-ups for elderly

impptxtc Provincial Property tax tax credit

DESCRIPTION

Total provincial property tax credit allowed. Currently available only in Manitoba.

CROSS REFERENCE

Function		Description
txman	(o)	Compute provincial taxes for Manitoba

improptx Imputed property tax paid

DESCRIPTION

For the purposes of provincial tax credit calculations in Ontario, Manitoba, and British Columbia, property taxes from the FAMEX imputed to the heads of census families and their spouses (if they earned income).

CROSS REFERENCE

Function		Description
txhhexp	(io)	Compute and pro-rate household taxes, rent, etc.
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba

imprvbal Provincial taxes less transfers

DESCRIPTION

This variable contains all provincial taxes (including commodity taxes) collected from an individual, less provincial transfers received by that individual.

CROSS REFERENCE

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

impsa Provincial social assistance

DESCRIPTION

impsa is the difference between the modelled Social Assistance income (imisa) and the share assumed by the Federal government (imfsa) under the Canada Assistance Plan.

CROSS REFERENCE

Function		Description
sa	(o)	Compute social assistance or guarantees
memo1	(i)	Compute memo items for reporting

impstg Provincial sales tax grant for seniors

DESCRIPTION

This is a modelled variable. Ontario has a significant sales tax grant program for the elderly. Ontario is the only province for which the SPSM currently uses this variable.

CROSS REFERENCE

Function	Description
gist	(io) Compute Provincial GIS top-ups for elderly

impsur Provincial surtax

DESCRIPTION

This variable records the amount of various provincial surtaxes directly, so that it can be accessed by the SPSM black box facilities.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
txnfld	(io) Compute provincial taxes for Newfoundland
txpei	(io) Compute provincial taxes for P.E.I.
txns	(io) Compute provincial taxes for Nova Scotia
txnb	(io) Compute provincial taxes for New Brunswick
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

imptax Provincial taxes

DESCRIPTION

This variable is the total of all Provincial Taxes. It is calculated as the sum of net provincial taxes (imtxp) and provincial commodity taxes (imtxpc).

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(io) Compute consumable income, etc.

imptc Refundable provincial tax credits

DESCRIPTION

This is the calculated value for refundable provincial tax credits.

CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)
txnfld	(o) Compute provincial taxes for Newfoundland
txns	(o) Compute provincial taxes for Nova Scotia
txont	(o) Compute provincial taxes for Ontario
txman	(o) Compute provincial taxes for Manitoba
txsask	(i) Compute provincial taxes for Saskatchewan
txbc	(io) Compute provincial taxes for British Columbia
memo1	(i) Compute memo items for reporting

imptr Provincial tax reduction

DESCRIPTION

This variable records the amount of provincial reduction directly, so that it can be accessed by the SPSM black box facilities.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)
txns	(io) Compute provincial taxes for Nova Scotia
txont	(io) Compute provincial taxes for Ontario
txman	(io) Compute provincial taxes for Manitoba
txsask	(io) Compute provincial taxes for Saskatchewan
txalta	(io) Compute provincial taxes for Alberta
txbc	(io) Compute provincial taxes for British Columbia

imptran Provincial transfer income

DESCRIPTION

This variable represents all transfers from the provincial government to individuals. It is calculated as the sum of Provincial family programs (impfp), GIS Top-ups (imigist), Provincial Tax Credits (imptc), Provincial Social Assistance (impsa) and the Other refundable tax credits (importc – current value is 0).

CROSS REFERENCE

Function	Description
memo1	(io) Compute memo items for reporting
memo2	(i) Compute consumable income, etc.

imqaafa Quebec Availability Allowance FA Supplement

DESCRIPTION

Amount of Quebec Availability Allowance administered as a supplement to family allowances. When QAAFAFLAG is set to one imqaafa is set to an appropriate value in the QAAFA table parameter.

CROSS REFERENCE

Function		Description
fa	(o)	Compute family allowance
memo1	(i)	Compute memo items for reporting

imqaarc Quebec Availability Allowance Refunded Tax Credit

DESCRIPTION

Amount of Quebec Availability Allowance administered as a refundable tax credit. When QAARCFLAG is set to one imqaarc is set to an appropriate value in the QAARC table parameter.

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)

imqalexp Quebec allowable employment expenses

DESCRIPTION

The original value for Other Allowable Employment Expenses (idalexp) is imputed from the Green Book. This value is also used for the calculation of the value for Other Allowable Employment Expenses for the calculation of Quebec income tax. The model allows for a reduction or increase in this value by multiplying by the parameter QALEXP. The result is saved in the variable imqalexp.

CROSS REFERENCE

Function		Description
txqinet	(io)	Compute net income (Quebec)

imqatc Quebec age tax credit

DESCRIPTION

This variable represents one of the tax credits used in the post-reform Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(o)	Compute taxable income and individual credits (Quebec)

imqaxm Quebec age personal exemption

DESCRIPTION

Quebec filers over the age of 65 receive an additional personal exemption as specified by the parameter QAXM.

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqitax	(o)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)

imqbtc Quebec basic tax credit

DESCRIPTION

This variable is the basic personal the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqttote, the variable which holds total tax credits.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(o)	Compute taxable income and individual credits (Quebec)

imqcapgt Quebec taxable capital gains

DESCRIPTION

As in the federal case, for the calculation of Quebec income tax, only a portion of capital gains are taxable. This variable is calculated as a proportion (QCAPGIR) of capital gains received (idicapg).

CROSS REFERENCE

Function		Description
txqinet	(io)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)

imqccea Quebec child care expenses allowed (dedn)

DESCRIPTION

For the Quebec provincial tax calculation, the model reassigns the imputed Child Care Exemptions (imqccea) to the spouse with the lower modeled net income for Quebec tax (imqinet).

This variable is valid only if QCCEOPT is set to 1.

CROSS REFERENCE

Function		Description
txqccea	(o)	Compute child care expense allowance (Quebec)

imqcceni Quebec net income for refundable cce credit calculation

DESCRIPTION

When QCCEOPT is set to 2, the refundable childcare expense tax credit uses head plus spouses net income (imqcceni) to determine what proportion of allowable childcare expenses (QCCETCR) may be claimed for the tax credit. The net income is defined as follows.

imqinet	Quebec net income
Plus	
idrpp	Registerd pension plan receipts
idrrsp	RRSP receipts
imisa	Social Assistance
imigis	Guaranteed Income Supplement
imispa	Spouses Allowance

Less the amount of

imqcpptc	CPP tax credit
imquictc	UI Tax Credit
imqhsfc	Heatlh Services Fund contributions
imqlatc	living alone tax credit
imqdctc	dependent children tax credit
QEIAA	for elderly

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

imqccetc Quebec refundable child care expenses Tax Credit

DESCRIPTION

When QCCEOPT is set to 2, the amount of the refundable childcare expense tax credit. is calculated as a proportion (QCCETCR) of allowable childcare expenses. Allowable expenses are calculated in the same manner as those for the childcare expense deduction (imqccea). Namely the lesser of total childcare expenses for the family (idccett) and the allowable expenses for children age 6 and under (QCCEAYNG) plus the allowance for children age 7-14 (QCCEAOLD).

CROSS REFERENCE

Function	Description
txqcalc	(o) Calculate income tax (Quebec)

imqcdeds Quebec dependent children deduction

DESCRIPTION

For the calculation of Quebec provincial taxes, the contribution of each dependant to the Exemption for Wholly Dependent Children is calculated based on their ages, school attendance, and net income. The amounts for all children are accumulated into the variable

imqcdeds. The result is claimed by the spouse with the higher income. In the case of single-parent families, this total amount may be reduced because of the application of the Married Equivalent Exemption.

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqhstr	(io)	Compute family-related deductions or credits (Quebec)

imqchara Quebec allowable charitable donations(calc)

DESCRIPTION

Total allowable charitable donations in Quebec. Calculated as the lesser of total charitable donations idcharit and the percentage QCHATNF of net income imqinet.

When QREFOPT is set to 2, it also includes idgifts, Gifts to Canada, province and culture.

CROSS REFERENCE

Function		Description
txqitax	(io)	Compute taxable income and individual credits (Quebec)

imqcpptc Quebec CPP/QPP contributions tax credit

DESCRIPTION

This variable contains the value of the Quebec non-refundable tax credit given for CPP/QPP payroll taxes. It is only calculated if QCPPOPT is set to 2. It is calculated as total CPP/QPP contributions (imcqppc) times the Quebec non-refundable nominal tax credit rate (QNTCR).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqinet	(o)	Compute net income (Quebec)

imqdctc Quebec dependent child tax credits

DESCRIPTION

This variable contains the tax credit entitlement with respect to dependent children. It is used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqhstr	(o)	Compute family-related deductions or credits (Quebec)

imqdedea Quebec employment allowance

DESCRIPTION

Before 1993, as a deduction from total income, the Quebec employment allowance is calculated as the minimum of a base amount (parameter QEAMAX) and a percentage (parameter QEAP) of employment income (idiemp). Since 1993 this variable is zero.

CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)

imqdedfn Quebec all deductions from net income

DESCRIPTION

When QREFOPT is set to 1 the variable represents the sum of all the following deductions from net income (imqinet):

```
Imqstddn    /* modelled standard deduction        */
idgifts         /* Gifts to governments           */
imqintdn    /* modelled interest deduction        */
imqpendn    /* modelled pension  deduction        */
imqdisex    /* modelled disability exemption      */
idcloss     /* allowable other yrs capital loss   */
idnclos     /* allowable prior yrs non-capital loss */
imrepay     /* Federal repayments */
```

When QREFOPT is set to 2 the variable represents the sum of all the following deductions (when they apply) from net income (imqinet):

```
idcloss     /* allowable other yrs capital loss   */
idnclos     /* allowable prior yrs non-capital loss */
imrepay     /* Federal repayments */
imqchara    /* charitable contributions & gifts */
idemplo     /*home relocation loan deduction include in other deductions/
idstkded    /*stock option deduction as part of other deduction */
idnorth         /*Northern deduction used as designated remote area */
idcapgex    /Capital gains exemption */
```

CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)

txqhstr (io) Compute family-related deductions or credits (Quebec)

imqdedft Quebec deductions from total income

DESCRIPTION

For Quebec filers, this item is the sum of all deductions from total income:

- Employment allowance (imqdedea) if QEAP > 0,
- CPP/QPP Contributions (imcqppc) if QCPPOPT is set to 1,
- UI Premiums (imuic) if QUICOPT is set to 1,
- RPP Contributions (idrpp),
- RRSP Contributions (idrrsp),
- Union and Professional Dues (iddues),
- Other employment expenses (imqalexp),
- Tuition Fees (idtuitn),
- Child Care Expenses allowed (imqccea) if QCCEOPT is set to 1,
- Allowable Business Investment Losses, Indexed Security Investment Plan - allowable capital losses (idiloss),
- Carrying charges (idcarry),
- Other Deductions from total income (idothded),
- Moving expenses (idmovexp),
- Alimony allowance paid out (iddalimo).

No data was available to include exploration expenses when considered as a deduction from total income.

CROSS REFERENCE

Function	Description
txqinet	(io) Compute net income (Quebec)
txqccea	(o) Compute child care expense allowance (Quebec)

imqdedt Quebec deductions transfered from spouse

DESCRIPTION

For the calculation of Quebec provincial taxes, the Investment Income Deduction (imqintdn), Pension Income Deduction (imqpendn) and Disability Deduction (imqdisex) are eligible to be transferred to the spouse with the higher income. Any amount in excess of the amount

required to reduce one spouse's taxable income to zero may be transferred to the other spouse. imqdedt represents the amount actually transferred.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqhstr	(o)	Compute family-related deductions or credits (Quebec)

imqdepni Quebec dependant's net income

DESCRIPTION

Net income of dependants calculated for the purpose of determining the amount of credit which may be transferred to the person in the household claiming the dependent.

CROSS REFERENCE

Function		Description
txqhstr	(io)	Compute family-related deductions or credits (Quebec)

imqdisex Quebec disability exemption

DESCRIPTION

Blind persons or persons confined to a wheelchair or a bed are eligible to claim either a special deduction. The model substitutes the maximum allowable disability deduction (QMAXDX) if iddisex is greater than zero. This allows scaling the value of the deduction up or down. The value resulting from this substitution is imqdisex.

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqitax	(io)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)

imqdistc Quebec disability tax credit

DESCRIPTION

This variable contains the disability tax credit used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqttote, the variable which holds total tax credits.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(o)	Compute taxable income and individual credits (Quebec)

imqdtxc Quebec dividend tax credit

DESCRIPTION

This item is the dividend tax credit for the calculation of Quebec provincial taxes. It is calculated as a fraction (parameter QDTCR) of the Taxable amount of Canadian Dividends (imqidivt).

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

imqei Quebec eligible income for tax reduction

DESCRIPTION

A family's entitled amount of the Quebec family tax reduction is reduced by imqei. See the txqcalc function section in the *SPSM Algorithm Guide*.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

imqexm Quebec personal exemptions (Basic+Age)

DESCRIPTION

This variable represents the personal exemptions claimed on behalf of the filer for calculating Quebec income tax. It is calculated as the sum of Basic Exemption (parameter QBXM) and the Age Exemption (imqaxm) for the Quebec provincial tax calculation.

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function	Description
txqitax	(io) Compute taxable income and individual credits (Quebec)

imqfs Quebec family situation (1-5)

DESCRIPTION

This variable records the classification of family type used in the calculation of the family eligible income for tax reduction.

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)

imqftr Quebec family tax reduction

DESCRIPTION

Actual amount of reduction based on income and family classification. Applied to spousal tax payable and then to elder, if any remaining.

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)

imqhsfc Quebec Health Services Fund Contributions

DESCRIPTION

This is the amount payable as a Quebec Health Services Fund Contribution. It is calculated when QHSCFLAG is set to 1. It is calculated as an interpolated table lookup of parameter QHSC using a net income concept described below.

The net income used to lookup an individual's contribution is defined as:

imqitot	Total Income
less	
idiemp	Wages and salaries
ididiv * QHSCDIR	QHSCDIR proportion of dividends
imioas * QHSOASFG	Optional exemption of OAS benefits
imoasr * !QHSOASFG	OAS Repayments
imuibr	UI Repayments
iddalimo	Alimony Paid
idcarry	Carrying charges
idiloss	Allowable investment losses

See also:

lkup1	Table lookup with interpolation

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(io)	Compute taxable income and individual credits (Quebec)

imqhsftc Quebec Health Services Fund Cont.tax credit

DESCRIPTION

This varaible is the maximum tax value of the non-refundable Quebec health services fund contibution tax credit. It is calculated as the actual contributions to the Quebec heath services fund (imqhsfc) times the Quebec non-refundable tax credit nominal rate (QNTCR).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(o)	Compute taxable income and individual credits (Quebec)

imqidivt Quebec taxable dividends

DESCRIPTION

This represents the taxable amount of dividends from taxable Canadian Corporations for the purpose of computing Quebec income tax. It is calculated by multiplying the actual amount of dividends (ididiv) by the Quebec Dividend Gross-up Rate (QDGUR).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqinet	(io)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)

imqinet Quebec net income

DESCRIPTION

This corresponds to Revenue Quebec's definition of Net Income:

- Total income imqitot, minus
- deductions from total income (imqdedft).

The only exception in this definition is that RHOSP contributions for 1984 are not deducted.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqinet	(o)	Compute net income (Quebec)
txqccea	(io)	Compute child care expense allowance (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)

imqintdn Quebec interest income deduction allowed

DESCRIPTION

This is calculated as the smaller of the Maximum Interest Income Deduction (parameter QYIDL) and the sum of:

Interest Income (idiint),

Taxable Dividends (imqidivt- idcarry)

CROSS REFERENCE

Function		Description
txqitax	(io)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)

imqitax Quebec taxable income

DESCRIPTION

This is the sum of all total income for Quebec income tax purposes (imqitot) minus all deductions (imqdedft and imqdedfn) and personal exemptions (imqpex).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(o)	Compute taxable income and individual credits (Quebec)
txqhstr	(io)	Compute family-related deductions or credits (Quebec)

imqitot Quebec total income

DESCRIPTION

This is similar to the federal definition of total income except the addition of the family

allowance

- idiemp: Earnings From Employment
- imioas: Modeled OAS Benefits
- idicqp: CPP/QPP Benefits Received
- idipens: Pension Income
- imiuib: Modeled Unemployment Insurance Benefits Received
- iditoth: Other Taxable Income
- idiroom: Net Income From Roomers and Boarders
- idisefm: Self-employment Earnings (Farm)
- idisenf: Self-employment Earnings (Non-farm), scaled by the parameter FACTISENF (normally set to 1)
- idiint: Interest Income
- idioinv: Other Investment Income
- imidivt: Modeled Taxable Amount of Dividends
- imicapgt: Modeled Taxable Capital Gains and Losses
- iditogv: Other Taxable Government Income
- imiotg: Modeled New Taxable Demogrants
- imqtfa: Modeled Federal Family Allowance (only if QFAIFLAG is set to 1)

This corresponds to Line 199 of the Quebec Income Tax Return. It does not include Worker's Compensation, Income Security Benefit, GIS and SPA because they are fully deductible (line 296) of the net income in the calculation of taxable income.

CROSS REFERENCE

Function		Description
txqinet	(io)	Compute net income (Quebec)
txqitax	(i)	Compute taxable income and individual credits (Quebec)

imqittr Quebec income tested tax reduction

DESCRIPTION

This is the Quebec income tested tax reduction originally introduced in 1994. The amount of this reduction varys with basic provincial tax payable (imbpt) phasing out to zero at the QTRBE level of basic tax payable. The maximum tax reduction possible can be calculated by multiplying QTRBE times QTRP. The exact formula is as follows:

imqittr = QTRP * nneg(QTRBE - imbpt);

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)

imqlatc Quebec living alone tax credit

DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqttote, the variable which holds total tax credits in the function txqcalc.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqhstr	(o)	Compute family-related deductions or credits (Quebec)

imqmarex Quebec married exemption claimed

DESCRIPTION

This is calculated by computing the potential exemption of both spouses and attributing the value calculated on behalf of the spouse with the lower net income to the spouse with the higher net income. The exemption is calculated as a base amount (parameter QMXM) minus the net income exceeding the Married Exemption Turndown Level (parameter QMXT).

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function	Description
txqhstr	(io) Compute family-related deductions or credits (Quebec)

imqmeda Quebec medical expenses allowed

DESCRIPTION

This variable is the medical expenses allowed for the purposes of calculating Quebec provincial income taxes.

CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqitax	(io) Compute taxable income and individual credits (Quebec)

imqmtc Quebec married tax credit

DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqttote, the variable which holds total tax credits in the function txqcalc.

CROSS REFERENCE

Function	Description
txqcalc	(i) Calculate income tax (Quebec)
txqhstr	(o) Compute family-related deductions or credits (Quebec)

imqnbfa Quebec newborn Allowance

DESCRIPTION

This item represents the amount of the newborn allowance granted by the Quebec government. Rank of the children are randomly increased to reflect the rank structure of children as observed from RRQ published data. Note that this allowance is not included in the calculation of total income for the residents of Quebec.

CROSS REFERENCE

Function		Description
fa	(o)	Compute family allowance
memo1	(i)	Compute memo items for reporting

imqndc Quebec number of dependent children

DESCRIPTION

This variable reports the number of dependent children used to calculate dependent exemptions. The variable will be non-zero only for the spouse actually claimimg the exemptions. If QCXMOPT is set to 1, then imqndc will be incremented for:

A) each child age 16-17 having income below QYCT and
B) each child age 18-20 having income below QOCT and
C) each child in school having income below QOCT.

If QCXMOPT is set to 2, then imqndc will be incremented for each child either under age 18 or in school with income below QYCXM1 in the cxase of the first child or below QYCXM2 for second and subsequent children

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqhstr	(o)	Compute family-related deductions or credits (Quebec)

imqpendn Quebec pension income deduction allowed

DESCRIPTION

This item represents the pension income deduction allowed for the calculation of Quebec provincial taxes. It is calculated as the lesser of the maximum pension income deduction (parameter QYPDL) and eligible pension income (idipens).

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqitax	(io)	Compute taxable income and individual credits (Quebec)
txqhstr	(i)	Compute family-related deductions or credits (Quebec)

imqpex Quebec personal exemptions and deductions

DESCRIPTION

This item is the sum of all personal exemptions for the calculation of Quebec provincial taxes:

imqexm, Basic Exemption + Age Exemption,
imqcdeds, Deductions for Wholly Dependent Children,
imqmarex, Married or Equivalent Exemption,
Other Personal Exemptions are not included (no data available).

This variable is valid only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqitax	(io)	Compute taxable income and individual credits (Quebec)
txqhstr	(o)	Compute family-related deductions or credits (Quebec)

imqptr Quebec property tax refund

DESCRIPTION

Property tax refund applied to spouse and balance to elder, or the opposite, depending on which party has the higher income.

CROSS REFERENCE

Function		Description
txqcalc	(o)	Calculate income tax (Quebec)

imqrepay Quebec repayments

DESCRIPTION

If the Quebec family allowance repayment is activated by setting QFARFLAG to 1, then the amount of Quebec taxable family allowances which are repaid (imqrepay) is set as a percentage of taxable income plus deductions transferred from spouse less Quebec taxable family allowances. The percentage is set as the lowest tax rate in the Quebec tax table QTX. The repayment is constrained not to exceed Quebec provincial family allowances and is paid by the spouse with the higher value for taxable income plus deductions transferred from spouse less Quebec taxable family allowances.

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)

imqritc Quebec retirement income tax credit

DESCRIPTION

This variable represents one of the tax credits used in the post-reform (after 1988) Quebec tax system. It is calculated for the individual and summed with the remainder of the Quebec tax credits into imqtottc, the variable which holds total tax credits in the function txqcalc.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqitax	(o)	Compute taxable income and individual credits (Quebec)

imqstddn Quebec stand. /medical+charitable allowed

DESCRIPTION

This variable is the combined deduction for medical expenses, charitable sdonations and gifts to Canada or a province for the calculation of Quebec Provincial Taxes. This is the maximum of the Standard Deduction (parameter QSTD) and the sum of Allowable Medical Expenses (imqmeda) and Charitable Donations (imqchara). In 1984 and years following this is simply the sum of imqmeda and imqchara since the Standard Deduction is zero. This is a valid variable only if QREFOPT is set to 1.

CROSS REFERENCE

Function		Description
txqitax	(io)	Compute taxable income and individual credits (Quebec)

imqstr Quebec sales tax refund

DESCRIPTION

Sales tax refund applied to spouse and balance to elder, or the opposite, depending on which party has the higher income.

CROSS REFERENCE

Function		Description
txqcalc	(o)	Calculate income tax (Quebec)

imqta Quebec tax abatement (total)

DESCRIPTION

The Quebec Tax Abatement is a refundable tax credit which is calculated as a proportion (QTAP) of Basic Federal Tax (imbft). This item represents the total amount of the abatement.

CROSS REFERENCE

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

imqtaa Quebec tax abatement (applied)

DESCRIPTION

The Quebec Tax Abatement is a refundable tax credit which is calculated as a proportion (QTAP) of Basic Federal Tax (imbft). This item represents the amount of the abatement which is applied to reducing federal taxes. If the total abatement exceeds federal taxes (imtxf: after the Federal Tax Reduction is applied) then the excess is refunded (See imqtar).

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax
memo2	(i)	Compute consumable income, etc.

imqtar Quebec tax abatement (refundable)

DESCRIPTION

The remainder (if any) of the Quebec Tax Abatement after the rest is applied to reducing Federal Taxes (imtxf) to zero.

CROSS REFERENCE

Function		Description
txcalc	(o)	Calculate federal income tax
memo1	(i)	Compute memo items for reporting
memo2	(i)	Compute consumable income, etc.

imqtca Quebec tax credits applied

DESCRIPTION

Tax credits applied to tax payable. If unused transferred to spouse.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

imqtct Quebec tax credits transferable

DESCRIPTION

Tax credits unused and available to be transferred to other member of household.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

imqtcts Quebec tax credits transferred from spouse

DESCRIPTION

Tax credits actually transferred from spouse.

CROSS REFERENCE

Function	Description
txqcalc	(io) Calculate income tax (Quebec)

imqtfa Quebec taxable family allowances

DESCRIPTION

The Quebec taxable family allowance variable is used throughout the Quebec income tax calculations.

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
fa	(o)	Compute family allowance
txinet	(io)	Compute net income
txqinet	(i)	Compute net income (Quebec)

imqtottc Quebec total tax credits

DESCRIPTION

The variable represents the total of the Quebec tax credits as calculated in the function txqcalc.

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)

imquictc Quebec UI contributions tax credit

DESCRIPTION

This variable contains the value of the Quebec non-refundable tax credit given for Unemployment Insurance payroll taxes. It is only calculated if QUICOPT is set to 2. It is calculated as total UI contributions (imuic) times the Quebec non-refundable nominal tax credit rate (QNTCR).

CROSS REFERENCE

Function		Description
txqcalc	(i)	Calculate income tax (Quebec)
txqinet	(o)	Compute net income (Quebec)

imrentpd Imputed rent paid

DESCRIPTION

For the purposes of provincial tax credit calculations in Ontario, Manitoba, and British Columbia, paid rents from the FAMEX imputed to the heads of census families and their spouses (if they earned income).

CROSS REFERENCE

Function		Description
txhhexp	(io)	Compute and pro-rate household taxes, rent, etc.
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txbc	(i)	Compute provincial taxes for British Columbia
gist	(i)	Compute Provincial GIS top-ups for elderly

imrepay Social Benefits Repayments

DESCRIPTION

The sum of UI Benefits repaid (imuibr) and any simulated repayments for Family Allowance repayment (imfar) and OAS repayment (imoasr).

The standard algorithm allows the simulation of repayment of Family Allowances based on family net income and the repayment of OAS based on individual net income. A Family Allowance repayment rate (parameter FARR) may be applied to family net income exceeding a turndown level (parameter FATD). Similarly, for OAS, the reduction rate (OASRR) may be applied to net income exceeding a turndown level (OASTD).

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
txitax	(i)	Compute taxable income and individual credits
txqitax	(i)	Compute taxable income and individual credits (Quebec)
memo1	(i)	Compute memo items for reporting
memo2	(i)	Compute consumable income, etc.

imsbinc Individual income reducing Seniors Benefit

DESCRIPTION

This variable is an individual's income from a specified set of sources which is used to determine the amount of the federal Seniors Benefits, if any. The variable is multiplied by the parameter PYINC prior to applying needs testing algorithms.

The sum of all income from employment (idiemp, idisenf, idisefm), investment income (ididiv, idiint, idiroom, idioinv), taxable government transfers (iditogv, imiuib), pensions (idicqp, idipens) and taxable other income (iditoth) less allowable employment expenses (imalexp), CPP/QPP contributions (imcqppc) and Unemployment Insurance contributions (imuic).

CROSS REFERENCE

Function		Description
senben	(io)	Compute Seniors Benefit for elderly

imsbmax Federal Seniors Benefit maximum benefit

DESCRIPTION

This variable contains the amount of federal Senior’s Benefits an individual could receive, before the amount is reduced based on income.

CROSS REFERENCE

Function		Description
senben	(o)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imsbni Consum inc with Seniors Benefit not zeroed

DESCRIPTION

This variable is calculated during the federal Senior's Benefit program calculations if optimization is requested (SBOPTFLG). This is the income the individual would receive if the family chose to claim their federal Seniors Benefits and not their OAS/GIS instead.

CROSS REFERENCE

Function		Description
cceopt	(io)	zero CCE for young kids if optimal

imsboas Federal Seniors Benefit OAS portion

DESCRIPTION

This variable indicates the dollar amount of the OAS portion of the federal Senior's Benefit. This portion is subject to modification for recent immigrants to Canada. The amount represents the maximum OAS portion available and not the payable amount after needs-testing.

CROSS REFERENCE

Function		Description
senben	(o)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imsbtyp Type of Seniors Benefit entitlement

DESCRIPTION

This variable is calculated for all individuals in the census family context based on age and marital status.

This variable indicates the category of eligibility for the federal Senior's Benefits Program, before needs testing, for all individuals.

CROSS REFERENCE

Function		Description
senben	(o)	Compute Seniors Benefit for elderly

imsbz Is Seniors Benefit Zeroed?

DESCRIPTION

When Seniors Benefit optimization is turned on (SBOPTFLG==1), this flag variable is set to 1 if the current family was better off in terms of consumable income by receiving OAS/GIS instead of the federal Senior's Benefit.

CROSS REFERENCE

Function	Description
oas	(i) Compute OAS for elderly
gis	(i) Compute GIS/SPA for elderly
senben	(i) Compute Seniors Benefit for elderly
cceopt	(io) zero CCE for young kids if optimal

imsbzi Consum inc with Seniors benefit zeroed

DESCRIPTION

This variable is calculated during the federal Senior's Benefit program calculations if optimization is requested (SBOPTFLG). This is the income the individual would receive if the family chose not to claim their federal Seniors Benefits and claimed their OAS/GIS instead.

CROSS REFERENCE

Function	Description
cceopt	(io) zero CCE for young kids if optimal

imspamax Maximum amount of SPA

DESCRIPTION

This variable contains the maximum amount of Spouse's Allowance that an individual was eligible to receive, before taking into account the person's income.

CROSS REFERENCE

Function		Description
gis	(o)	Compute GIS/SPA for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imspatyp Type of SPA entitlement

DESCRIPTION

This variable is calculated for all individuals in the census family context based on age and marital status.

This variable indicates the category of Spouse's Allowance eligibility, before needs testing, for all individuals.

CROSS REFERENCE

Function		Description
gis	(o)	Compute GIS/SPA for elderly
senben	(o)	Compute Seniors Benefit for elderly
gist	(i)	Compute Provincial GIS top-ups for elderly

imstddn Standard or medical+charitable allowed

DESCRIPTION

This is the maximum of the Standard Deduction (parameter STDED) and the sum of Allowable Medical Expenses (immeda) and Charitable Donations (imchara). If the Standard Deduction is zero, imstddn becomes the sum of immeda and imchara.

This variable is valid if MDCROPT is set to 1 (exemption).

CROSS REFERENCE

Function	Description
txitax	(io) Compute taxable income and individual credits

imstxcrt Tax credits transfered from spouse

DESCRIPTION

This variable represents the amount of transferable tax credits (the sum of the Age (imatxc), Disability (imdisatc), Education (imedtxc), Tuition (imtutxc), and Pension Income (impentxc) Tax Credits) actually transferred to a spouse after reduction based on the net income of the transferring spouse.

CROSS REFERENCE

Function	Description
txcalc	(o) Calculate federal income tax
txman	(i) Compute provincial taxes for Manitoba

imtaxcr Total tax credits

DESCRIPTION

This represents the total tax credits available to reduce basic federal tax (imbft) including non-transferable tax credits (imatxcr), transferable credits, credits transferred from the spouse (imstxcrt), and credits transferred from children (imctxcrt).

CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

imtfa Taxable family allowances

DESCRIPTION

For all provinces, except Quebec, all Family Allowances are taxable. In Quebec, however, the proportion of the provincial benefits on behalf of children aged 12-15 is not taxable.

CROSS REFERENCE

Function	Description
fa	(o) Compute family allowance
txinet	(io) Compute net income

imttxcrt Total tax credits transfered

DESCRIPTION

This variable reports the sum of the Age (imatxc), Disability (imdisatc), Education (imedtxc), Tuition (imtutxc), and Pension Income (impentxc) Tax Credits which may be transferred from a dependant to a supporting parent or between spouses.

CROSS REFERENCE

Function	Description
txcalc	(io) Calculate federal income tax

imtutxc Tuition tax credit

DESCRIPTION

The parameter TUITOPT determines whether the model calculates a Tuition Deduction (TUITOPT=1)) or a Tuition Tax Credit (TUITOPT=2)). The Tuition Tax Credit is calculated as a proportion (parameter FNTCR) of tuition fees (idtuitn). The number used by the model for tuition fees (idtuitn) correspond to the value and definition of the Tuition Deduction allowed in the base year.

CROSS REFERENCE

Function		Description
txinet	(o)	Compute net income
txcalc	(i)	Calculate federal income tax

imtxf Federal income tax payable

DESCRIPTION

This is calculated from Basic Federal Tax (imbft) by subtracting the Federal Tax Reduction (imftr) and Federal Tax Credits (idlabtxc, imfptc, and iditc). Computed federal surtaxes (imfsur) are then added to this amount.

CROSS REFERENCE

Function		Description
txcalc	(io)	Calculate federal income tax
txbc	(i)	Compute provincial taxes for British Columbia
memo1	(i)	Compute memo items for reporting

imtxfc Federal commodity taxes

DESCRIPTION

This analysis variable contains the federal commodity taxes associated with household consumption, allocated to individuals. Household commodity taxes are allocated to the individuals in a household in proportion to their share of household income, as measured by imishri.

CROSS REFERENCE

Function		Description
ctmod	(o)	Compute commodity taxes for individuals and households
memo2	(i)	Compute consumable income, etc.

imtxp Provincial income tax payable

DESCRIPTION

This is calculated from Basic Provincial Tax (imbpt), reduced by non-refundable tax credits and then by applying any tax reductions or surtaxes (impsur). Refundable tax credits are considered as transfers:

CROSS REFERENCE

Function		Description
txqcalc	(io)	Calculate income tax (Quebec)
txnfld	(io)	Compute provincial taxes for Newfoundland
txpei	(io)	Compute provincial taxes for P.E.I.
txns	(io)	Compute provincial taxes for Nova Scotia
txnb	(io)	Compute provincial taxes for New Brunswick
txont	(io)	Compute provincial taxes for Ontario
txman	(io)	Compute provincial taxes for Manitoba
txsask	(io)	Compute provincial taxes for Saskatchewan
txalta	(io)	Compute provincial taxes for Alberta
txbc	(io)	Compute provincial taxes for British Columbia
memo1	(i)	Compute memo items for reporting

imtxpc Provincial commodity taxes

DESCRIPTION

This analysis variable contains the provincial commodity taxes associated with household consumption, allocated to individuals. Household commodity taxes are allocated to the individuals in a household in proportion to their share of household income, as measured by imishri.

CROSS REFERENCE

Function		Description
ctmod	(o)	Compute commodity taxes for individuals and households
memo2	(i)	Compute consumable income, etc.

imuibr UI benefit recovery

DESCRIPTION

imuibr is used as a deduction in the calculation of Taxable Income and is a component of total taxes (imftax) for reporting purposes.

When UIEIOPT is set to 1, if net income exceeds a specified level (parameter UIBRA), a proportion (UIBRP) of UI Benefits must be repaid. The repayment amount is calculated by taking the proportion of either UI Benefits or the amount Net Income exceeds the base amount, whichever is lower.

When UIEIOPT is set to 2 , the proportion of UI Benefits to be repaid (UIEIBRP) is based on the number of weeks of UI benefits in the past UIEIYRS years (ubeiwpb).

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
txqitax	(i)	Compute taxable income and individual credits (Quebec)
memo2	(i)	Compute consumable income, etc.

imuic UIC contributions

DESCRIPTION

This variable represents the modelled annual UI premiums payable. This is calculated based upon the reported number of weeks worked (idlyww) and earnings from employment (idiemp). The model makes the assumption that earnings are evenly distributed among the weeks worked. No contributions are made if the average weekly earnings are lower than the minimum insurable earnings (MNWEL). The weekly contribution is a proportion (parameter UIPF) of earnings not exceeding the maximum level for insurable earnings (MXWEL). The annual contribution is the number of weeks worked times the weekly contribution.

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income
txcalc	(i)	Calculate federal income tax
txqinet	(i)	Compute net income (Quebec)
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
memo1	(i)	Compute memo items for reporting

imuicrf UI EI contribution refund

DESCRIPTION

This variable describes the amount of EI contribution, imuic, which a person with income less than UIEIREF would get refunded. It is subtracted from imuic.

This variable is valid only if UIEIOPT is set to 2 (Dec 1995 reform implemented in 1997).

CROSS REFERENCE

Function		Description
txinet	(io)	Compute net income

imuictc UIC contributions tax credit

DESCRIPTION

The parameter UICOPT determines whether UI Contributions are considered a deduction or a tax credit. If UICOPT is set to 2 (for tax credits), The UI Contribution Tax Credit (imuictc) is calculated as a proportion (parameter UICTR) of UI contributions (imuic).

CROSS REFERENCE

Function		Description
txinet	(o)	Compute net income
txcalc	(i)	Calculate federal income tax

imuidpfg UI claimants has dependents flag

DESCRIPTION

This flag is set to one for UI climants who have dependants and whose average UI ensurable earinings are below a set proportion (UIENSRTCO) of the Maximum Weekly Insurable Earnings (UIERNMAX). The flag is calculated only when UIDEPOPT is set to 2.

This variable is valid only if UIEIOPT is set to one (Before Dec 1995 reform implemented in 1997).

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits

in Individual data [array]

DESCRIPTION

This is an array each element of which is a structure whose sub-structures hold all information, both database and modelled, on a single individual. It is not directly accessible to the 'black box' variable facilities, but is documented here for glass box users. The primary substructures of each element of the in array are named id (database variables) and im (modelled variables). The number of elements containing valid data within this array is given by the variable hhnin, which is the number of individuals contained in the current household.

nf Nuclear family data [array]

DESCRIPTION

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

nfageeld Age of eldest in nuclear family

DESCRIPTION

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

CROSS REFERENCE

Function		Description
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly

nfin First person in nuclear family [pointer]

DESCRIPTION

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

nfinch First child in nuclear family [pointer]

DESCRIPTION

This pointer variable is not accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users. It is a C language pointer, which points to the in structure corresponding to the first child in the current nuclear family. Since the children in a nuclear family are arranged sequentially in memory, cfin is commonly used to initialize a working pointer used to process each child of a nuclear family in turn. Note that children in nuclear families, (unlike those in census families) are by definition under 18 years of age.

CROSS REFERENCE

Function		Description
fa	(i)	Compute family allowance
txctc	(i)	Compute child tax credit

nfineld Eldest person in nuclear family [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
fa	(io)	Compute family allowance
txinet	(i)	Compute net income
txnb	(i)	Compute provincial taxes for New Brunswick
txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
txctc	(i)	Compute child tax credit

nfinspo Spouse of eldest [pointer]

DESCRIPTION

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

CROSS REFERENCE

Function		Description
fa	(i)	Compute family allowance
txinet	(i)	Compute net income
txnb	(i)	Compute provincial taxes for New Brunswick

txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
txctc	(i)	Compute child tax credit

nfnadult Number of adults in nuclear family

DESCRIPTION

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

nfnearn Number of earners in nuclear family

DESCRIPTION

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

nfneld Number of elderly in nuclear family

DESCRIPTION

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

nfnkids Number of children in nuclear family

DESCRIPTION

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

CROSS REFERENCE

Function		Description
fa	(i)	Compute family allowance
txinet	(i)	Compute net income
txns	(i)	Compute provincial taxes for Nova Scotia
txnb	(i)	Compute provincial taxes for New Brunswick
txont	(i)	Compute provincial taxes for Ontario
txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
txctc	(i)	Compute child tax credit

nfnpers Number of persons in nuclear family

DESCRIPTION

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

nfsexeld Sex of eldest in nuclear family

DESCRIPTION

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

nfspoflg Nuclear family contains married couple

DESCRIPTION

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

CROSS REFERENCE

Function		Description
fa	(i)	Compute family allowance
txinet	(i)	Compute net income
txnb	(i)	Compute provincial taxes for New Brunswick
txman	(i)	Compute provincial taxes for Manitoba
txalta	(i)	Compute provincial taxes for Alberta
txbc	(i)	Compute provincial taxes for British Columbia
gis	(i)	Compute GIS/SPA for elderly
senben	(i)	Compute Seniors Benefit for elderly
txctc	(i)	Compute child tax credit

nftype Nuclear family type

DESCRIPTION

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

scfrecs SCF records

DESCRIPTION

This variable gives an unduplicated count of the number of SCF demographic/income records represented by the current household. The variable which contains this characteristic is *hdnscf.*

spsdrecs SPSD records

DESCRIPTION

This variable gives a count of the number of SPSD records represented by the current household. This number is always one, but the variable is treated specially because it is not subject to weighting. The variable which contains this characteristic is *hdnspsd.*

ub UI benefit structure

DESCRIPTION

The structure identified by the letters 'uc' holds SPSD variables pertaining to a UI claim. See descriptions of ub1 and ub2 These variables are read directly from the SPSD database. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users.

ub1 UI claim #1 results [struct]

DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the im structure, and contains modelled information on the first of up to two UI claims pertaining to a given individual. All variables with the prefix ub1 are members of this structure.

ub2 UI claim #2 results [struct]

DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the im structure, and contains modelled information on the second of up to two UI claims pertaining to a given individual. All variables with the prefix ub2 are members of this structure.

ubcalfs Family supplement paid in calendar year

DESCRIPTION

Modeled family supplement paid within the calendar year. The family supplement is only activated when UIEIOPT is set to 2, and UIEIFSFLG is set to 1. The family supplement is included as part of ubcalpd. The supplement is given to EI recipients whose families received federal child tax benefits (imfcben) during the year.

CROSS REFERENCE

Function		Description
ui	(o)	Compute UI benefits

ubcalpd Benefits paid in calendar year

DESCRIPTION

Modeled benefits paid ($) over the weeks of claim activity in the calendar year. Calculated from benefit rate parameters of the current model, and the weeks of modeled claim activity that fall within the calendar year.

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits
txinet	(i)	Compute net income

ubcalwk Weeks on claim in calendar year

DESCRIPTION

Modeled paid weeks on claim within the calendar year, which may include, for example, the final part of a first claim or the initial part of a second. Calculated as the difference between the first and last (windowed) claim week pointers (ubp1c and ubp4c).

CROSS REFERENCE

Function		Description
ui	(o)	Compute UI benefits

ubclmfs Family supplement paid on claim

DESCRIPTION

Modeled family supplement paid during a claim. The family supplement is only activated when UIEIOPT is set to 2, and UIEIFSFLG is set to 1. The family supplement is included as part of ubclmpd. The supplement is given to EI recipients whose families received federal child tax benefits (imfcben) during the year.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubclmpd Benefits paid on claim

DESCRIPTION

Modeled benefits paid ($) in all weeks of claim activity. Calculated from benefit rate parameters of the current model, and the weeks of modeled claim activity.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubclmwk Weeks on claim

DESCRIPTION

Modeled paid weeks on claim, which may include, for example, the final part of a first claim or the initial part of a second. Calculated as the difference between the first and last claim week pointers (ubp1 and ubp4).

CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

ubeiwbp Weeks of past EI benefits

DESCRIPTION

This variable describes the total number of weeks of EI received in the past UIEIYRS years. It is derived using ucy1 to ucy5.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits
txinet	(i) Compute net income

ubern Modelled insurable weekly earnings

DESCRIPTION

Weekly insurable earnings derived by applying a ceiling (UIERNMAX) to the grown average weekly insurable earnings (ucern).

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubp1 Week # of first payment

DESCRIPTION

ubp1 is a number identifying the week of the first payment to a modeled claim (i.e., usually the second week following establishment of a claim under the current program). Week of January 1, 1992 = 0.

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits

ubp1c Week # of first payment (windowed)

DESCRIPTION

ubp1c is a number identifying the week of the first payment to a modeled claim within the calendar year. Week of January 1, 1992 = 0.

CROSS REFERENCE

Function		Description
ui	(io)	Compute UI benefits

ubp2 Week # of start of second phase

DESCRIPTION

ubp2 is a number identifying the week of the first payment within the second phase of a modeled claim. ubp2 is always greater than or equal to ubp1 (equality indicates zero weeks of first phase payments). Week of January 1, 1992 = 0.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubp2c Week # of start of second phase (windowed)

DESCRIPTION

ubp2c is a number identifying the week of the first payment within the second phase of a modeled claim within the calendar year. ubp2c is always greater than or equal to ubp1c (equality indicates zero weeks of first phase payments or that first phase payments were in the previous calendar year). Week of January 1, 1992 = 0.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubp3 Week # of start of third phase

DESCRIPTION

ubp3c is a number identifying the week of the first payment within the third phase of a modeled claim within the calendar year. ubp3c is always greater than or equal to ubp2c (equality indicates zero weeks of second phase payments or that second phase payments were in the previous or subsequent calendar years). Week of January 1, 1992 = 0.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubp3c Week # of start of third phase (windowed)

DESCRIPTION

ubp3c is a number identifying the week of the first payment within the third phase of a modeled claim within the calendar year. ubp3c is always greater than or equal to ubp2c (equality indicates zero weeks of second phase payments or that second phase payments were in the previous or subsequent calendar years). Week of January 1, 1992 = 0.

CROSS REFERENCE

Function	Description
ui	(o) Compute UI benefits

ubp4 Week # of last payment

DESCRIPTION

ubp4 is a number identifying the week after the termination of a modeled claim. ubp4 is always greater than or equal to ubp3 (equality indicates zero weeks of third phase payments). ubp4 may equal ubp1 indicating that the modeled claim was disentitled. Week of January 1, 1992 = 0.

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits

ubp4c Week # of last payment (windowed)

DESCRIPTION

ubp4c is a number identifying the week after the last payment to a modeled claim within the calendar year. ubp4c is always greater than or equal to ubp3c (equality indicates zero weeks of third phase payments or that second phase payments were in the previous or subsequent calendar years). ubp4 may equal ubp1 indicating that the modeled claim was disentitled or that the reduction in entitlement was sufficient to imply claim activity only in the previous calendar year. Week of January 1, 1992 = 0.

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits

ubp5 Week # of last training payment

DESCRIPTION

ubp5 is a number identifying the week of the last training payment to a modeled claim.

CROSS REFERENCE

Function		Description
ui	(i)	Compute UI benefits

ubp5c Week # of last training payment (windowed)

DESCRIPTION

ubp5c is a number identifying the week of the last training payment to a modeled claim within the calendar year.

CROSS REFERENCE

Function	Description
ui	(io) Compute UI benefits

uc UI claim structure

DESCRIPTION

The structure identified by the letters 'uc' holds SPSD variables pertaining to a UI claim. See descriptions of uc1 and uc2. These variables are read directly from the SPSD database. It is not directly accessible by the SPSM 'black box' variable facilities, but is documented here for 'glass box' users.

uc1 UI claim #1 data [struct]

DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the id structure, and contains database information on the first of up to two UI claims pertaining to a given individual. All variables with the prefix uc1 are members of this structure. The member ucstat of uc1 (denoted uc1stat) indicates if the structure contains claim data or not.

uc2 UI claim #2 data [struct]

DESCRIPTION

This structure is not directly accessible to the 'black box' user but is documented here for completeness. It is a sub-structure of the id structure, and contains database information on the second of up to two UI claims pertaining to a given individual. All variables with the prefix uc2 are members of this structure. The member ucstat of uc2 (denoted uc2stat) indicates if the structure contains claim data or not.

ucbtyp Claim type

DESCRIPTION

Benefit type at the time the claim was established.

Source:
EIC Administrative Data.

CROSS REFERENCE

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

uceff Effective weekly rate

DESCRIPTION

Ratio of total claim benefits to claim weeks observed in administrative data. This benefit rate incorporates special program payments (e.g., job creation) and is adjusted for reduced payment levels (e.g., due to earnings reported while on claim).

uceff is grown from the observed base year value by preserving its base year ratio to ucern.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(io)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucern Insurable weekly earnings

DESCRIPTION

Insurable earnings are accumulated over the most recent 20 weeks of work prior to the establishment of a UI claim. These earnings are represented by a weekly average.

For example, in 1984, the minimum weekly insurable earnings was $85 (having less than that earnings level and having less than 15 hours of employment weekly does not qualify as insurable employment). Similarly, the maximum level of insurable earnings, in 1984, was set at $425.

ucern is grown from the observed base year value using employment income growth rates by industry GFIEMP, together with the parameters UIBASEYRMAX and UITARGYRMAX. If the base year value of ucern equals or exceeds UIBASEYRMAX, ucern is set to UITARGYRMAX. Otherwise ucern is grown using the appropriate rate taken from GFIEMP, but is in any case not allowed to exceed the value UITARGYRMAX.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(io)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucexhas Exhaustee flag

DESCRIPTION

This flag indicates that the individual completely exhausted their entitled weeks of UI benefits in the claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

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

ucgotpa Received paternity benefits

DESCRIPTION

This flag is set to 1 if a person received paternity benefits and 0 otherwise. It is not currently used in the code which uses the UIEXTMATWKS parameter.

Source:
EIC Administrative Data.

CROSS REFERENCE

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

ucquitp Penalty for voluntary quit

DESCRIPTION

Weeks of disqualification resulting from voluntary separation from employment (minimum - 0 weeks, maximum - 6 weeks).

Source:

EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucrpeat Repeat claim flag

DESCRIPTION

Flag taking values 1 or 0 indicating whether a given claim was a repeat claim or not. A repeat claim is one which was preceded by a previous claim within 52 weeks of the current claim's establishment.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucstart Week claim established

DESCRIPTION

Identification number for the week in which a UI claim was established. The week of Jan. 1 is coded 0.

This variable has been randomly adjusted (within narrow limits) as part of the SPSD database creation process.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucstat Claim status flag

DESCRIPTION

This flag is used to indicate if the data in the uc structure contains claim data or not. All individuals in the household contain two uc structures (to hold information on up to two UI claims), and the ucstat variable indicates which structures actually contain data.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits
txinet	(i)	Compute net income
cceopt	(i)	zero CCE for young kids if optimal

uctpcng Type change flag

DESCRIPTION

Flag indicating a change in benefit type over the course of a UI claim. Only one type change per claim is permitted on the file. Most frequently the change is from sickness or maternity benefits to regular benefits.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

uctrnbr Training benefit weekly rate

DESCRIPTION

This variable gives the weekly payment rate which, if applied to the number of weeks of training benefits (uctrnwk), would produce the payment made to the individual for training.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

uctrnwk Weeks of training benefits

DESCRIPTION

This variable gives the number of weeks spent in training during the claim. Note that a claim may have both training and non-training benefits.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucuer Local unemplyment rate (x10)

DESCRIPTION

This variable contains the local unemployment rate applicable in the week of claim initiation. This variable may be inconsistent with the province and urbanisation of the individual, since these data come from different data sources.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucuero Local unemplyment rate (x10)-original value

DESCRIPTION

This variable contains the original local unemployment rate applicable in the week of claim initiation. This variable may be inconsistent with the province and urbanisation of the individual, since these data come from different data sources.

This variable is used only in the transfer of ucuer in ASCII format.

Source:
EIC Administrative Data.

CROSS REFERENCE

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

ucweeks Weeks of benefits

DESCRIPTION

Weeks of benefits paid on a given claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function	Description
fmspopen	(o) Routines to read SPSD file (.spd)
ui	(i) Compute UI benefits

ucwkhr Weekly hours of work

DESCRIPTION

This variable describes the average number of hours worked per week.

Source:
This item is imputed from the Survey of Labour and Income Dynamics (SLID)

CROSS REFERENCE

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

ui	(i)	Compute UI benefits

ucwwork Weeks of work prior to claim

DESCRIPTION

The number of weeks of insured employment in the 52 weeks prior to the establishment of a claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucy1 Weeks on UI in first year before claim

DESCRIPTION

The number of weeks of EI receipt received in the first year prior to a claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucy2 Weeks on UI in second year prior to claim

DESCRIPTION

The number of weeks of EI receipt received in the second year prior to a claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucy3 Weeks on UI in third year prior to claim

DESCRIPTION

The number of weeks of EI receipt received in the third year prior to a claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucy4 Weeks on UI in fourth year prior to claim

DESCRIPTION

The number of weeks of EI receipt received in the fourth year prior to a claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

ucy5 Weeks on UI in fifth year prior to claim

DESCRIPTION

The number of weeks of EI receipt received in the fifth year prior to a claim.

Source:
EIC Administrative Data.

CROSS REFERENCE

Function		Description
fmspopen	(o)	Routines to read SPSD file (.spd)
ui	(i)	Compute UI benefits

uv user variables [struct]

DESCRIPTION

This structure is a sub-structure of the im structure, and is designed to allow the 'glass box' user to add new modelled variables. The method by which such new variables are added, defined, and used is described in the *SPSM Programmer's Guide.*

uvdummy dummy variable

DESCRIPTION

This member of the uv user-defined variable structure is present because the C language does not allow empty structures.