



# *SPSD/M*

## Parameter Guide

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

November 18, 1997



Statistics  
Canada

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# Introduction

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

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

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

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

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

## Parameter Files

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

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

As distributed, the standard model algorithm uses over 850 parameters which are provided with default values for eighteen alternative variants, or distinct simulations:

1984 actual tax/transfer parameter values, projected database  
1985 actual tax/transfer parameter values, projected database  
1986 actual tax/transfer parameter values, projected database  
1987 actual tax/transfer parameter values, projected database

1988 actual tax/transfer parameter values, projected database  
1989 actual tax/transfer parameter values, projected database  
1990 actual tax/transfer parameter values, projected database  
1991 actual tax/transfer parameter values, projected database  
1992 actual tax/transfer parameter values, 1992 database  
1993 actual tax/transfer parameter values, projected database  
1994 actual tax/transfer parameter values, projected database  
1995 actual tax/transfer parameter values, projected database  
1996 actual tax/transfer parameter values, projected database  
1997 actual tax/transfer parameter values, projected database  
1998 projected tax/transfer parameter values, projected database  
1999 projected tax/transfer parameter values, projected database  
2000 projected tax/transfer parameter values, projected database  
2001 projected tax/transfer parameter values, projected database

Each of these variants is defined by a set of parameter files, as described above. For example, the 1988 variant is specified in the parameter files: `ba88.cpr`, `ba88.mpr` and `ba88_88.apr`.

The database adjustment parameters supplied with the full SPSD/M are based on differences between SPSD per capita base year (1992) figures and per capita national accounts data for available years. This method is also used for projected the value of tax/transfer parameters where necessary.

The following is a list of the parameter files included with the release of SPSD/M version 6.0. These files supercede all parameter files included with the version 5.2 release.

CONTROL	ADJUSTMENT	TAX/TRANSFER
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BA84.CPR	BA92_84.APR	BA84.MPR
BA85.CPR	BA92_85.APR	BA85.MPR
BA86.CPR	BA92_86.APR	BA86.MPR
BA87.CPR	BA92_87.APR	BA87.MPR
BA88.CPR	BA92_88.APR	BA88.MPR
BA89.CPR	BA92_89.APR	BA89.MPR
BA90.CPR	BA92_90.APR	BA90.MPR
BA91.CPR	BA92_91.APR	BA91.MPR
BA92.CPR	BA92_92.APR	BA92.MPR
BA93.CPR	BA92_93.APR	BA93.MPR
BA94.CPR	BA92_94.APR	BA94.MPR
BA95.CPR	BA92_95.APR	BA95.MPR
BA96.CPR	BA92_96.APR	BA96.MPR
BA97.CPR	BA92_97.APR	BA97.MPR
BA98.CPR	BA92_98.APR	BA98.MPR
BA99.CPR	BA92_99.APR	BA99.MPR
BA00.CPR	BA92_00.APR	BA00.MPR
BA01.CPR	BA92_01.APR	BA01.MPR
BA84T.CPR		
BA85T.CPR		
BA86T.CPR		
BA87T.CPR		
BA88T.CPR		
BA89T.CPR		
BA90T.CPR		
BA91T.CPR		
BA92T.CPR		
BA93T.CPR		
BA94T.CPR		
BA95T.CPR		
BA96T.CPR		
BA97T.CPR		
BA98T.CPR		
BA99T.CPR		
BA00T.CPR		
BA01T.CPR		

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

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

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

OPTION	An option parameter allows the choice of two or more algorithms (or programs or calculations). Values range from 1 to the number of options allowed. Option parameters always end in "OPT". A valid option value is an integer between 1 and the highest number allowed in the parameter definition.
SCALAR	Scalar parameters take a single numeric value with or without a decimal point.
STRING	A string parameter is a short single line of text.
VECTOR	A vector is a single column of numbers. The first value is the number of values to follow. The program checks that the correct number of values are included.
LOOKUP TABLE	A lookup table contains a single value followed by a set of three columns. The initial single value indicates the number of rows which are to follow. The tables are used in a similar manner as a tax table. A value, such as taxable income, is provided as a parameter to a look up program and the amount of tax payable is returned. In a lookup table, the first column represents the input value, such as taxable income. The second column represents the output value corresponding to the input value in the same column. The third column represents the marginal change in the output value for the next increment (or tax bracket).
TABLE	A table is a numeric array with an arbitrary number of rows and columns. The array is preceded by a number indicating the number of rows to follow.

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

## Examining Parameter Values

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

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

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

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

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

## Source of Parameter Values

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



# 1 Parameter by Program

## 1.1 Model Control Parameters

### 1.1.1 General Information

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

### 1.1.2 SPSD Input Files

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

### 1.1.3 Database Adjustment

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

### 1.1.4 Variant Information

VARALG	Name of variant algorithm [string]
VARMETH	Method of creating variant variables
VARDESC	Description of variant parameters [string]
INPVARMPR	Name of variant tax/transfer parameter file (in)

	[string]
OUTVARMPR	Name of variant tax/transfer parameter file (out) [string]
OUTMRSFLAG	Variant results file creation flag
OUTVARMRS	Name of variant results file (out) [string]
OUTMRSVARS	Variant results file variables [string]

### 1.1.5 Base Information

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

### 1.1.6 Subsampling, Random Number Seed

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

### 1.1.7 Record Selection Facility

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

### 1.1.8 Marginal Tax Rate Facility

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

### 1.1.9 Turning Point Facility

TPFLAG	Turning point facility activation flag
TPSPEC	Expression identifying individuals to change [string]
TPVARS	Variables to modify [string]
TPMETH	Method for modifying variables [1=additive, 2=multiplicative]

TPLL Lower limit for modified variables  
TPUL Upper limit for modified variables

### 1.1.10 User-defined Variables

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

### 1.1.11 Text Output Facility

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

### 1.1.12 SAS Output Facility

SASFLAG SAS output facility activation flag  
OUTSAS Name of SAS output file (out) [string]  
SASUNIT SAS output family level  
SASVARS Variables selected for SAS output [string]  
SASTITLE SAS file label [string]

### 1.1.13 Reports

OUTTBL Name of report file (out) [string]

### 1.1.14 Parameter Reporting

PRDFFLAG Parameter difference report activation flag

### 1.1.15 Tabular Reporting

#### 1.1.15.1 Built-in Tables

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

TABUNIT	Built-in tables family level
TABDELTA	Built-in tables winner/loser threshold
INCVAR	Variable to use for table 2 [string]
INCGP	Income cutpoints for table 2 [array]
PVRAT	Family poverty ratio fractions for table 4 [array]

### 1.1.15.2 User-specified Tabulation Facility

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

### 1.1.15.3 Distributional Analysis Facility

DISTFLAG	Distribution facility activation flag
DISTUNIT	Distribution facility family level
DISTVAR	Distribution facility variable [string]
DISTSAMP	Distribution facility sample size
DISTZERO	Distribution facility zero inclusion flag
DISTP	Breakpoints for histogram plot [array]
DISTPWID	Width of histogram plot
DISTPHGT	Height of histogram plot

## 1.2 Database Adjustment Parameters

### 1.2.1 File Description Parameters

APRDESC	Description of database adjustment parameter file
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### 1.2.2 Structural Parameters

#### 1.2.2.1 Provincial Mapping

PROVMAP	Provincial remapping [prov]
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#### 1.2.2.2 Imputation Method

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

#### 1.2.2.3 Calculation Options

DNINCFLAG	Disable no income flag for calculation
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#### 1.2.2.4 FAMEX Adjustments

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

### 1.2.2.5 Classification Variable Parameters

EARNMIN	Earnings threshold to be an earner
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### 1.2.2.6 Low Income Cut-off Parameters

PTF	Low income cut-off [size, urban]
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### 1.2.2.7 RRSP Adjustment Parameters

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

## 1.2.3 Database Adjustment Factors

### 1.2.3.1 UI Growth Parameters

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

### 1.2.3.2 Income, Expenditure and Deduction Items

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

#### 1.2.3.2.1 Market Income

GFIEMP	Growth Factor: Employment income [province,sex]
GFISEFM	Growth Factor: Self-employed income - farming
GFISENF	Growth Factor: Self-employed income - non-

	farming
GFICAPG	Growth Factor: Capital gains (actual) (127 * 1.5)
GFIDIV	Growth Factor: Dividend income (actual) (120 / 1.5)
GFIINT	Growth Factor: Interest income (121)
GFILOSS	Growth Factor: Business investment losses (217)
GFIROOM	Growth Factor: Net income from roomers and boarders (126)
GFIOINV	Growth Factor: Other investment income with net rental
GFIPENS	Growth Factor: Pension income (115)
GFITOTH	Growth Factor: Other non-government income (taxable)
GFINOTH	Growth Factor: Other money income (non-taxable)

#### **1.2.3.2.2 Government Income**

GFISA	Growth Factor: Social assistance income
GFITOGV	Growth Factor: Other government income (taxable)
GFINOGV	Growth Factor: Other government income (non-taxable)
GFCPPL65	Growth Factor: CPP for age < 65
GFCPP65	Growth Factor: CPP for age 65
GFCPP66	Growth Factor: CPP for age 66
GFCPP67	Growth Factor: CPP for age 67
GFCPP68	Growth Factor: CPP for age 68
GFCPP69	Growth Factor: CPP for age 69
GFCPP70	Growth Factor: CPP for age 70
GFCPP71	Growth Factor: CPP for age 71
GFCPP72	Growth Factor: CPP for age 72
GFCPP73	Growth Factor: CPP for age 73
GFCPP74	Growth Factor: CPP for age 74
GFCPP75	Growth Factor: CPP for age 75
GFCPPG75	Growth Factor: CPP for age > 75

#### **1.2.3.2.3 Deductions**

GFADDDDED	Growth Factor: Additional deductions from net income (256)
GFALEXP	Growth Factor: Other allowable employment expenses (229)
GFCAPGEX	Growth Factor: Capital gains exemptions (254)
GFCARRY	Growth Factor: Carrying charges (221)
GFC CET	Growth Factor: Child care expenses associated with child
GFC CETT	Growth Factor: Child care expenses (Limit A, Form T778)
GFCHARIT	Growth Factor: Charitable donations (340)

GFCLOSS	Growth Factor: Allowable other years capital loss (253)
GFDALIMO	Growth Factor: Alimony paid (220)
GFDISOTH	Growth Factor: Disability amount for dependants (318)
GFDISSLF	Growth Factor: Disability amount for self (316)
GFDUES	Growth Factor: Union and professional dues (212)
GFEMPLO	Growth Factor: Employee home relocation loan dedn (248)
GFEXPLOR	Growth Factor: Exploration and development expenses (224)
GFFDFATC	Growth Factor: Forward averaging tax credit (478)
GFFDSFT	Growth Factor: Foreign tax credit applied to surtax (511)
GFFORAVG	Growth Factor: Forward averaging amount withdrawal (237)
GFFORINC	Growth Factor: Net foreign income (508)
GFFORTX	Growth Factor: Foreign tax paid (507)
GFGIFTS	Growth Factor: Gifts to Canada/provinces/culture (342)
GFHOMSTU	Growth Factor: College residence/resident homeowner assistance (558)
GFHOSSLF	Growth Factor: Ontario HOSP contributions - self (598)
GFHOSSPO	Growth Factor: Ontario HOSP contributions - spouse (599)
GFMEDGRO	Growth Factor: Medical expenses, gross (330)
GFMINCAR	Growth Factor: Minimum tax carryover (504)
GFMOVEXP	Growth Factor: Imputed moving expenses (219)
GFNCLOS	Growth Factor: Allowable other years non-capital loss (252)
GFNORTH	Growth Factor: Northern deductions (255)
GFOTHDED	Growth Factor: Other deductions from total income (232)
GFOTHPE	Growth Factor: Other dependant exemptions (305)
GFPARTLO	Growth Factor: Limited partnership losses (251)
GFPOLCON	Growth Factor: Federal political contributions (409)
GFPROPTX	Growth Factor: Net property taxes paid (556)
GFPRVPOL	Growth Factor: Provincial political contributions (565)
GFRENTPD	Growth Factor: Total rental payments (555)
GFRPP	Growth Factor: Registered pension plan

	contributions (207)
GFRRSP	Growth Factor: RRSP contributions (208)
GFSHELTR	Growth Factor: Manitoba shelter allowance (T1C-Man)
GFSTKDED	Growth Factor: Stock option deduction (249)
GFTUITN	Growth Factor: Tuition fees (320)
<b>1.2.3.2.4</b>	<b>Tax Credits</b>
GFFSITC	Growth Factor: Additional investment tax credit (518)
GFITC	Growth Factor: Federal investment tax credits (412)
GFLABTXC	Growth Factor: Labour funds tax credit (414)
GFPRVFTC	Growth Factor: Provincial foreign tax credit (Form T2036)
GFVENCAP	Growth Factor: Venture capital tax credit (564)
GFXII2	Growth Factor: Part XII.2 tax credit (Trusts) (456)
<b>1.2.3.2.5</b>	<b>Family Expenditure Items</b>
GFFMX	Adjustment Factor: consumer expenditure categories [commodity]
GFRECOM	Adjustment Factor: Real estate commissions
GFINTPL	Adjustment Factor: Interest on personal loans
GFIPAC	Adjustment Factor: Life insurance premiums and annuity contributions
GFGVPEN	Adjustment Factor: Government pension plan contributions
GFPVPEN	Adjustment Factor: Private pension plan contributions
GFCQP	Adjustment Factor: CPP/QPP contributions
GFUIC	Adjustment Factor: UI contributions
GFINTAX	Adjustment Factor: Income taxes
GFPRTAX	Adjustment Factor: Property tax
GFTPTAX	Adjustment Factor: Transfer of property taxes
GFRFEES	Adjustment Factor: Registration and license fees
GFNES	Adjustment Factor: Not elsewhere stated
GFNCAL	Adjustment Factor: Net change in assets and liabilities
GFRRSPT	Adjustment Factor: Total RRSP contributions (FAMEX)
GFFABD	Adjustment Factor: Account balancing difference
GFFOMR	Adjustment Factor: Other money receipts
GFMORTI	Adjustment Factor: Mortgage interest paid
GFHMKT	Adjustment Factor: Market value of home
GFHMORT	Adjustment Factor: Mortgage value outstanding
<b>1.2.3.2.6</b>	<b>SCF Variables</b>
GFSCFCTC	Growth Factor: Child tax credit

GFSCFFA	Growth Factor: Family allowances
GFSCFFTC	Growth Factor: Federal tax credit
GFSCFOAS	Growth Factor: Old age security
GFSCFUIB	Growth Factor: Unemployment insurance benefits

## 1.3 Government Transfers and Personal Income Taxes

### 1.3.1 Parameter File Description

MPRDESC	Description of tax/transfer parameter file
TARGETYEAR	Year of analysis

### 1.3.2 Database Variable Activation

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

ADDEDDEDFLAG	Database variable(added) activation flag
EMPLOFLAG	Database variable(emplo) activation flag
FDSFTFLAG	Database variable(fdsft) activation flag
FSITCFLAG	Database variable(fsitc) activation flag
MINCARFLAG	Database variable(mincar) activation flag
NORTHFLAG	Database variable(north) activation flag
PARTLOFLAG	Database variable(partlo) activation flag
XII2FLAG	Database variable(xii2) activation flag
LABTXCFLAG	Database variable(labtxc) activation flag

### 1.3.3 Government Transfers

#### 1.3.3.1 Unemployment Insurance\Employment Insurance

UIFLAG	UI/EI Activation flag (UI and EI)
UIERNMAX	Maximum insurable earnings (UI and EI)
UIMINPCT	Exemption limit (percent of maximum insurable earnings) (UI only)
UIPF	UI contribution rate on earnings (UI and EI)

UIEIREF	EI contribution refund cut-in (EI only)
<b>1.3.3.1.1 Minimum Weeks to Qualify</b>	
UIREGMINWK	Minimum weeks to qualify for regular benefits (UI only)
UIMATMINWK	Minimum weeks to qualify for maternity benefits (UI only)
UISICMINWK	Minimum weeks to qualify for sickness benefits (UI only)
UIRETMINWK	Minimum weeks to qualify for retirement benefits (UI only)
UIFSHMINWK	Minimum weeks to qualify for fishing benefits (UI only)
<b>1.3.3.1.2 Minimum Hours or Earnings to Qualify</b>	
UIREGHRMIN	Min. hours to qualify for reg. benefits [unempl. rate] (EI only)
UIMATHRMIN	Minimum hours to qualify for maternity benefits (EI only)
UISICHRMIN	Minimum hours to qualify for sickness benefits (EI only)
UIFSHERMIN	Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)
<b>1.3.3.1.3 Regional Qualification</b>	
UIRGNMIN	Regional unemployment rate (UI only)
UIRGNWKS	Weeks required for eligibility (UI only)
<b>1.3.3.1.4 Repeater Qualification</b>	
UIREPUER	Regional unemployment rate [UIREPWWKD index] (UI only)
UIREPPREV	Weeks of insurable employment [UIREPWWKD index] (UI only)
UIREPWWKD	Repeater eligibility requirements [UIREPPREV x UIREPUER] (UI only)
<b>1.3.3.1.5 Basic Parameters</b>	
UIWAITWKS	Minimum waiting period all claims (UI and EI)
UIQPWKS	Additional waiting period for quitters (UI and EI)
UIMAXBASEWKS	Maximum number of weeks - regular (UI and EI)
S	
UIMAXMATWKS	Maximum number of weeks - maternity (UI and EI)
UIEXTMATWKS	Additional weeks for maternity - behavioural response (UI and EI)
UIMAXSICWKS	Maximum number of weeks - sickness (UI and EI)
UIMAXRETWKS	Maximum number of weeks - retirement (UI only)
UIMAXFSHWKS	Maximum number of weeks - fishing (UI and EI)
UIMAXDUR	Maximum duration of a UI claim (UI and EI)

UIBASOPT	UI reform option [1=normal, 2=Apr'89] (UI and EI)
UIDEPOPT	UI dependency option [1=normal, 2=Feb'94] (UI and EI)
UIREGWKFACT	UI regular benefit weeks adjustment factor (UI and EI)
UITRNWKFACT	UI training benefit weeks adjustment factor (UI and EI)
UITRNBFACT	UI training benefit per week adjustment factor (EI and EI)
UIEWWK	Entitlement (weeks) [wkwrk, uer] (UI and EI)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIFSRR	UI EI family supplement reduction rate (EI only)
UIEIFSRL	UI EI family supplement reduction level(EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIMFSP	EI Maximum family supplement percent of earnings (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)
UIEIDIVOPT	EI minimum divisor options (EI only)
UIEIDIV	EI minimum divisor [uer][divisor] (EI only)
UIBXWK	User define behavioral response to minimum divisor [uer][rate] (EI only)
UIWK26	Conversion rate of weeks worked (52 to 26 weeks) [prob][rate] (EI only)

#### 1.3.3.1.6 Benefit Duration

UIMAXBASEWKS	Maximum number of weeks - regular (UI and EI)
S	
UIMAXMATWKS	Maximum number of weeks - maternity (UI and EI)
UIEXTMATWKS	Additional weeks for maternity - behavioural response (UI and EI)
UIMAXSICWKS	Maximum number of weeks - sickness (UI and EI)
UIMAXRETWKS	Maximum number of weeks - retirement (UI only)
UIMAXFSHWKS	Maximum number of weeks - fishing (UI and EI)
UIMAXDUR	Maximum duration of a UI claim (UI and EI)
UIEWWK	Entitlement (weeks) [wkwrk, uer] (UI and EI)
UIEIHWCFC	EI hours to weeks conversion factor (hours/week) (EI only)

#### 1.3.3.1.7 Labour Force Extended Benefits

UILFEMIN Weeks worked in qualifying period [UILFEWKS index] (UI only)

UILFEWKS Weeks LFE entitlement [UILFEMIN] (UI only)

#### **1.3.3.1.8 Regional Extended Benefits**

UIRGEMIN Unemployment rate for Regional Extended entitlement [UIRGEWKS index] (UI only)

UIRGEWKS Weeks Regional Extended entitlement [UIRGEMIN] (UI only)

#### **1.3.3.1.9 Benefit Rates**

UIBASRATE Benefit rate for basic phase (UI only)

UIENSRATE Enhanced rate for basic phase (UI only)

UIENSRTCO Enhanced rate cutoff (UI only)

UIQUIRATE Benefit rate for quitters in basic phase (UI and EI)

UILFERATE Benefit rate for labor force extended phase (UI only)

UIRGERATE Benefit rate for regional extended phase (UI only)

UIEIRATE Benefit rate under EI reform [Past Wks ben][Rate] (EI only)

#### **1.3.3.1.10 Option Activation**

UIENTFLAG Basic entrance requirements flag (UI and EI)

UIRGNFLAG Regional requirements flag (UI only)

UIRPTFLAG Repeater requirements flag (UI only)

UIBASFLAG Basic phase calculation flag (UI and EI)

UILFEFLAG Labour force extended phase calculation flag (UI only)

UIRGEFLAG Regional extended phase calculation flag (UI only)

UIEFFFLAG Observed effective weekly benefit rate flag (UI and EI)

#### **1.3.3.1.11 Repayment (through tax system)**

UIBAF UI benefit recovery base amount factor (UI and EI)

UIBRP UI benefit recovery portion (UI only)

UIBRA UI repayment base amount (UI and EI)

UIBAFNR UI EI benefit recovery base amount factor for non-repeaters (EI only)

UIEIRPR UI EI benefit clawback rate (EI only)

UIEIBRP Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)

UIEINRT UI EI Non repeater level for higher clawback turndown (EI only)

#### **1.3.3.1.12 UI Growth Parameters**

UIBASEYRMAX Maximum insurable earnings for base year

UITARGYRMAX Maximum insurable earnings for target year

PURB Base year unemployment rate [prov]

PURC Current year unemployment rate [prov]

PURR	Ratio current:base unemployment rate [prov]
<b>1.3.3.1.13</b>	<b>Additional Employment Insurance Parameters</b>
UIBAFNR	UI EI benefit recovery base amount factor for non-repeaters (EI only)
UIBRANR	EI repayment base amount for non-repeaters (EI only)
UIBXWK	User define behavioral response to minimum divisor [uer][rate] (EI only)
UIEIBRP	Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)
UIEIDIV	EI minimum divisor [uer][divisor] (EI only)
UIEIDIVOPT	EI minimum divisor options (EI only)
UIEIFIFLG	EI intensity rule exemption for family supplement receivers (EI only)
UIEIFSFLG	UI EI calculate family supplement flag (EI only)
UIEIHWCFC	EI hours to weeks conversion factor (hours/week) (EI only)
UIEIMFSP	EI Maximum family supplement percent of earnings (EI only)
UIEINRT	UI EI Non repeater level for higher clawback turndown (EI only)
UIEIOPT	UI Employment Insurance reform option [1=UI, 2=EI Dec'95]
UIEIRATE	Benefit rate under EI reform [Past Wks ben][Rate] (EI only)
UIEIREF	EI contribution refund cut-in (EI only)
UIEIRPR	UI EI benefit clawback rate (EI only)
UIEIYRS	Number of years of previous EI benefits calculated (EI only)
UIFLAG	UI/EI Activation flag (UI and EI)
UIMATHRMIN	Minimum hours to qualify for maternity benefits (EI only)
UIREGHRMIN	Min. hours to qualify for reg. benefits [unempl. rate] (EI only)
UISICHRMIN	Minimum hours to qualify for sickness benefits (EI only)
UIFSHERMIN	Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)
UIWK26	Conversion rate of weeks worked (52 to 26 weeks) [prob][rate] (EI only)

### **1.3.3.2 Family Allowance**

FAFLAG	Family allowance flag
PFACFLAG	Use provincial configuration flag
<b>1.3.3.2.1</b>	<b>All Provinces Except Alberta and Quebec</b>
STDFA	Standard federal family allowance per child
<b>1.3.3.2.2</b>	<b>Alberta</b>

AFAC1	Alberta FA benefit per child aged 0 - 6
AFAC2	Alberta FA benefit per child aged 7 - 11
AFAC3	Alberta FA benefit per child aged 12- 15
AFAC4	Alberta FA benefit per child aged 16- 17
ACBC1	Alberta Child benefit per child aged 0 - 6
ACBC2	Alberta Child benefit per child aged 7 - 11
ACBC3	Alberta Child benefit per child aged 12- 15
ACBC4	Alberta Child benefit per child aged 16- 17

### 1.3.3.2.3 Quebec

QFATFLAG	Make Provincial FA to 16 & 17 year olds taxable
QFFSL	Federal family allowance: Quebec Configuration[parity,\$]
QFS	Federal supplement per child 12-17 in Quebec configuration
QFPSL	Quebec provincial family allowance [parity,\$]
QAARCFLAG	Availability Allowance: Refundable Tax Credit
QAARC	Quebec availability allowance (refundable credit) [parity,\$]
QAAFAFLAG	Availability Allowance: Supplement to Quebec FA
QAAFA	Quebec availability allowance (supplement) [parity,\$]
QNBFAFLAG	Quebec newborn family allowance flag
QNBRLFLAG	Quebec newborn family random increase of child rank
QNBFA	Quebec newborn family allowance [parity,age]
QCBC1	Quebec Child benefit for 1st child
QCBC2	Quebec Child benefit for 2nd child
QCBC3	Quebec Child benefit for 3rd child
QCBCS	Quebec Child benefit supplement child aged 12- 17

### 1.3.3.2.4 Repayment (through tax system)

FATBPI	Family allowance take-back phase in
FATD	Family allowance turndown income
FARR	Family allowance repayment rate

### 1.3.3.3 Old Age Security (OAS)

OASFLAG	Old age security flag
BOAS	Basic OAS

### 1.3.3.3.1 Repayment (through tax system)

OASTBPI	OAS take-back phase in
OASTD	OAS turndown income
OASRR	OAS reduction rate
NETOASFLG	Net the clawback from Old Age Security

### 1.3.3.4 Guaranteed Income Supplement

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

**1.3.3.4.1 Supplement Rates**

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

**1.3.3.4.2 Take-up Rates**

GISTURFLAG GIS take-up flag: apply 5 take-up tables  
 GISST GIS take-up rate: single pensioner by benefit level [benefit,rate]  
 GISCT GIS take-up rate: pensioner couple by benefit level [benefit,rate]  
 GISOT GIS take-up rate: one pensioner couple by benefit level [benefit,rate]  
 SPAT SPA take-up rate by benefit level [benefit,rate]  
 ESPAT Extended SPA take-up rate by benefit level [benefit,rate]  
 SPAEFLAG Extended SPA eligibility probabilities flag  
 SPAFE SPA take-up rate: eligible female widow [age,probability]  
 SPAME SPA take-up rate: eligible male widower [age,probability]

**1.3.3.5 Federal Senior's Benefits**

SBFLAG Activate calculation of Seniors Benefit  
 SBOPTFLG Optimize Seniors benefit with OAS/GIS

**1.3.3.5.1 Supplement Rates**

SBBENS Seniors Benefit maximum rate for singles  
 SBBENM Seniors Benefit maximum rate for couples  
 SBSPA Seniors Benefit maximum rate for SPA  
 SBPREM Seniors Benefit premium over GIS

**1.3.3.5.2 Needs Testing Parameters**

SBRL1 Seniors Benefit first benefit reduction plateau  
 SBRL2 Seniors Benefit Second reduction level  
 SBRR1 Seniors Benefit First reduction rate  
 SBRR2 Seniors Benefit Second Reduction Rate

PYINC	Deflator to calculate previous year income
GISRLS	Basic GIS reduction level: single pensioners
GISRLM	Basic GIS reduction level: married pensioners

### 1.3.3.6 Provincial Elderly Programs

GISTFLAG	Provincial GIS top-up flag
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#### 1.3.3.6.1 Nova Scotia

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

#### 1.3.3.6.2 Ontario

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

#### 1.3.3.6.3 Manitoba

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

#### 1.3.3.6.4 Saskatchewan

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

#### 1.3.3.6.5 Alberta

ALTAMIN	Alberta GIS supplement minimum annual benefit
ALTASC	Alberta GIS supplement maximum annual benefit
ALTAWP	Alberta widow's pension maximum annual benefit
ASBBASIC	Alberta seniors benefit annual basic benefit
ASBSS	Alberta seniors benefit senior spouse supplement
ASBNSS	Alberta seniors benefit non-senior spouse

ASBRENT supplement  
 Alberta seniors benefit renter supplement  
 ALTASOPT Alberta seniors option [1=GIST,2=new seniors benefit 1994]  
 ASBTD Alberta seniors benefit basic income turndown  
 ASBMAR Alberta seniors benefit married couple income turndown

**1.3.3.6.6 British Columbia**

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

**1.3.3.7 Federal Sales Tax Credit**

FSTCFLAG Federal sales tax credit flag  
 FSTCF Federal sales tax credit amount for filer  
 FSTCS Federal sales tax credit amount for spouse  
 FSTCC Federal sales tax credit amount for dependant  
 FSTCL Federal sales tax credit reduction level  
 FSTCR Federal sales tax credit reduction rate  
 FSTCREF Federal sales tax credit reform - age  
 CTCIFLAG Refundable tax credits social assistance income inclusion flag  
 GSTFLAG GST credit activation flag  
 GSTAC GST additional credit amount  
 GSTAR GST additional credit rate of net income

**1.3.3.8 Federal Child Tax Credit**

CTCOPT Child tax credit option  
 CTCPC Child tax credit per child  
 CTCTD Family income child tax credit turndown  
 CTCRR Child tax credit reduction rate  
 CTCIFLAG Refundable tax credits social assistance income inclusion flag  
 CTCREF CTC post-reform rules flag  
 CTCSUP CTC young child supplement  
 CTCERF CTC child care expense reduction fraction  
 CTCTUR CTC take up rate table [benefit,rate]  
 CTCINC CTC family income scaling factor

**1.3.3.9 Federal Child Tax Benefit**

FCBBAS Basic child benefit (per child)  
 FCBYNG Supplement for children under age 7  
 FCBYNGR Child care expense reduction rate  
 FCBLRG Supplement for 3rd and subsequent kids  
 FCBTD Federal child benefits family income turndown  
 FCBRR Multi-children family income reduction rate

FCBRRS	Single-child family income reduction rate
FCBESR	Child benefits earned income supplement rate
FCBERR	Child benefits earning supplement reduction rate
FCBEIS	Child benefits earned income supplement
FCBECI	Child benefits earning supplement cut-in level
FCBETD	Child benefits earning supplement turndown level
FCBEIE	Flag for WIS dependent on number of children
FCBEMX	Earnings where WIS phase-in is at maximum
FCBEIS1	Enriched WIS for first child
FCBEIS2	Enriched WIS for second child
FCBEIS3	Enriched WIS for each additional child
FCBERR1	WIS reduction rate for families with 1 child
FCBERR2	WIS reduction rate for families with 2 children
FCBERR3	WIS reduction rate for families with 3+ children

### **1.3.3.10 New Brunswick Child Tax Benefit**

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

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

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

### **1.3.3.12 Alberta Family Employment Tax Credit**

AFETCFLAG	Alberta Family Employment Tax Credit Activation Flag
AFETCBPC	Alberta Family Employment Tax Credit Benefit

	Per Child
AFETCNC	Alberta Family Employment Tax Credit Maximum Number of Children
AFETCCI	Alberta Family Employment Tax Credit Benefit Cut-in Level
AFETCBR	Alberta Family Employment Tax Credit Benefit Rate
AFETCTD	Alberta Family Employment Tax Credit Turndown Level
AFETCRR	Alberta Family Employment Tax Credit Reduction Rate

### **1.3.3.13 British Columbia Family Bonus**

BCFBFLAG	Activate B.C. Family Bonus Program
BCFBBAS	B.C. Family Bonus amount per child
BCFBTD	B.C. Family Bonus Turndown
BCFBRR	B.C. Family Bonus multiple child reduction rate
BCFBRRS	B.C. Family Bonus single child reduction rate
BCFBPI	B.C. Family Bonus phase-in

### **1.3.3.14 Social Assistance Parameters**

SAFLAG	Social assistance flag
SAELDOPT	SA for elderly calculation method [1=~SA,2=GIST->~SA,3=diff]
SAFS	Federal share of social assistance [prov]
SFAOUT	Proportion of social assistance to eliminate
IMPSAOPT	Imputation method, SA [1=none 2=rank]

## **1.3.4 Calculation of Total Income**

CAPGIR	Capital gains inclusion rate
FDGUR	Federal dividend gross-up rate

## **1.3.5 Personal Taxes**

### **1.3.5.1 Deductions from Total Income**

REPNETFLAG	Social program repayments reduce net income flag
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#### **1.3.5.1.1 Employment Expense Deduction**

EAOPT	Employment expense calculation option [1=deduction,2=none]
ALEXPP	Proportion of other allowable employment expenses to use as deduction
EAMAX	Maximum employment expenses
EAPRP	Employment expenses allowed - percent
FACTISENF	Scale-up factor for non-farm self-employment

income

**1.3.5.1.2 CPP/QPP Contributions**

CPPOPT CPP/QPP contribution deduction/credit option  
[1=deduction,2=credit]

CPPXM CPP/QPP exemptible earnings

YMPE CPP/QPP maximum pensionable earnings

SECF CPP/QPP contribution rate on self-employment earnings

WSCF CPP/QPP contribution rate on employment earnings

WSCM Ratio of self-employed to employed contribution fraction

**1.3.5.1.3 UI Contributions**

UICOPT UI contributions deduction/credit option  
[1=deduction,2=credit]

**1.3.5.1.4 Child Care Expense Deduction**

CCEATFLG CCEA eligible->claimable transformation activation flag

CCEATLL CCEA eligible->claimable lower limit

CCEATFR CCEA eligible->claimable fraction

CCEALIM CCEA overall limit

CCEAOAGE CCEA Maximum eligible age for oldest child

CCEAYNG CCEA young child limit

CCEAOLD CCEA old child limit

CCEAEMPF CCEA fraction of employment income (Limit `B')

CCESFLAG CCE full-time student flag

CCEROPT Child care expense deduction recipient  
[1=mother,2=lower income]

CCEOPT Child care expense deduction/credit option  
[1=deduction,2=credit]

CCEZOPT CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

**1.3.5.1.5 Tuition Deduction**

TUITOPT Tuition deduction/credit option  
[1=deduction,2=credit]

**1.3.5.2 Personal Exemptions**

PEROPT Personal exemption/credit option  
[1=deduction,2=credit]

DEPNIFG Include SA, etc. in dependant's net income

**1.3.5.2.1 Basic Exemption / Amount**

BXM Basic personal exemption/amount

**1.3.5.2.2 Age Exemption / Amount**

AOPT Age exemption/credit option  
[1=deduction,2=credit]

AXM	Age amount
AXTD	Age amount net income turndown
AXRR	Age amount credit reduction rate
AXPI	Age amount phase in rate for 1994 and beyond
<b>1.3.5.2.3</b>	<b>Married Exemption / Amount</b>
MXM	Married exemption/amount
MXMT	Married exemption/amount turndown level
<b>1.3.5.2.4</b>	<b>Married Equivalent Exemption / Amount</b>
EMXM	Married equivalent exemption/amount
EMXMT	Married equivalent exemption/amount turndown level
<b>1.3.5.2.5</b>	<b>Exemption for Old Dependent Children</b>
OCXM	Exemption for old dependent child
OCXMT	Exemption turndown for old dependent child
OCXMR	Exemption reduction rate for old dependent child
<b>1.3.5.2.6</b>	<b>Exemption / Amount for Dependent Children</b>
YCXM	Dependent child exemption
YCXM1	Dependent child amount (1st child)
YCXM2	Dependent child amount (2nd child)
YCXM3	Dependent child amount (3rd ,etc.)
YCXMT	Dependent child exemption/amount turndown level
YCXMR	Dependent child exemption reduction rate
<b>1.3.5.3</b>	<b>Other Deductions from Net Income</b>
<b>1.3.5.3.1</b>	<b>Capital Gains Deduction</b>
CAPGFLAG	Capital gains deduction flag
<b>1.3.5.3.2</b>	<b>Interest and Dividend Income Deduction</b>
YINDL	Maximum interest and dividend income deduction
CGIFLAG	Capital gains inclusion in interest income deduction flag
<b>1.3.5.3.3</b>	<b>Pension Income Deduction / Amount</b>
YPTOPT	Pension income deduction/credit option [1=deduction,2=credit]
YPTNDL	Maximum pension income deduction/amount
<b>1.3.5.3.4</b>	<b>Medical Expense Deduction / Amount</b>
MDCROPT	Medical and charitable deduction/credit option [1=deduction,2=credit]
<b>1.3.5.3.5</b>	<b>Charitable Donation Deduction / Amount</b>
STDED	Standard deduction from net income
MEDANF	Medical allowance lower limit net income fraction
MEDALL	Medical allowance maximum lower limit
CHATNF	Charitable donations maximum net income fraction

CHATL1	Charitable donations amount level 1
CHATR1	Charitable donations tax credit rate 1
CHATR2	Charitable donations tax credit rate 2
<b>1.3.5.3.6</b>	<b>Disability Deduction / Amount</b>
DISOPT	Disability deduction/credit option [1=deduction,2=credit]
MAXDX	Maximum disability deduction/amount
<b>1.3.5.3.7</b>	<b>Education Deduction / Amount</b>
EDUCOPT	Education deduction/credit option [1=deduction,2=credit]
EDXPM	Education amount per month
MAXET	Maximum on transfer of education and tuition amount
<b>1.3.5.4</b>	<b>Federal Taxes</b>
<b>1.3.5.4.1</b>	<b>Basic Federal Tax</b>
FTX	Federal tax table [taxable income,basic federal tax]
FNTCR	Federal non-refundable tax credit rate
FDTCR	Federal dividend tax credit rate
<b>1.3.5.4.2</b>	<b>Federal Surtax</b>
FSURL1	Federal surtax level 1
FSURR1	Federal surtax rate 1
FSURL2	Federal surtax level 2
FSURR2	Federal surtax rate 2
FSURL3	Federal surtax level 3
FSURR3	Federal surtax rate 3
<b>1.3.5.4.3</b>	<b>Federal Tax Reduction</b>
MXFTR	Maximum federal tax reduction
FTRRL	Federal tax reduction reduction level
FTRRR	Federal tax reduction reduction rate
FPTC	Federal political contribution table [total donations,donation allowed]
FPTCBEN	Maximum federal political tax credit allowed
<b>1.3.5.4.4</b>	<b>Federal Alternate Minimum Tax</b>
AMTEX	Alternate minimum tax: exemption level
AMTTX	Alternate minimum tax rate
<b>1.3.5.4.5</b>	<b>Québec Tax Abatement</b>
QTAP	Quebec tax abatement proportion of basic federal tax
<b>1.3.5.5</b>	<b>Provincial Taxes</b>
IMSHTOPT	Paid rent and property tax imputation option
<b>1.3.5.5.1</b>	<b>Newfoundland</b>
NPTF	Newfoundland provincial tax fraction
NTCMAX	Newfoundland maximum stock and venture tax

	credit
NPTC	Newfoundland political contribution table [total donations,donation allowed]
NPTCBEN	Maximum Newfoundland political tax credit allowed
NSCI	Newfoundland provincial tax above which surtax applies
NSF	Newfoundland provincial surtax rate
NSTCFLAG	NFLD sales tax credit activation flag
NSTCA	NFLD sales tax credit amount for adults
NSTCC	NFLD sales tax credit amount for children
NSTCR	NFLD sales tax credit reduction rate
NSTCL	NFLD sales tax credit reduction level
CTCIFLAG	Refundable tax credits social assistance income inclusion flag
<b>1.3.5.5.2</b>	<b>Prince Edward Island</b>
PPTF	P.E.I. provincial tax fraction
PSCI	P.E.I. provincial tax above which surtax applies
PSF	P.E.I. provincial surtax rate
PPTC	P.E.I. political contribution table [total donations,donation allowed]
PPTCBEN	Maximum P.E.I. political tax credit allowed
<b>1.3.5.5.3</b>	<b>Nova Scotia</b>
VPTF	Nova Scotia provincial tax fraction
VSCI	Nova Scotia provincial tax above which surtax applies
VSCI2	Nova Scotia provincial tax above which surtax applies (2nd level)
VSF	Nova Scotia provincial surtax rate
VSF2	Nova Scotia provincial surtax rate (2nd level)
VPTC	Nova Scotia political contribution table [total donations,donation allowed]
VPTCBEN	Maximum Nova Scotia political tax credit allowed
VHOT	Nova Scotia HOSP credit rate [net income, tax credit rate]
VHOTM	Nova Scotia HOSP credit rate: Married [family net income, tax credit rate]
VHOSPMAX	Maximum Nova Scotia HOSP contributions per person
VHOSPR	Nova Scotia qualified single parent family income adjustment rate
VHOSPRM	Nova Scotia qualified family income adjustment rate
VPHPREM	Nova Scotia pharmacare premium
VPHTC	Nova Scotia pharmacare refundable tax credit

VPHTD	Nova Scotia pharmacare tax credit turndown
VPHRR	Nova Scotia pharmacare tax credit reduction rate
VTRBAS	Nova Scotia tax reduction basic amount
VTRSP	Nova Scotia tax reduction spouse amount
VTREM	Nova Scotia tax reduction equivalent to spouse amount
VTRKID	Nova Scotia tax reduction child amount
VTRTD	Nova Scotia tax reduction family income turndown
VTRRR	Nova Scotia tax reduction family income reduction rate

#### **1.3.5.5.4 New Brunswick**

BPTF	New Brunswick provincial tax fraction
BSCI	New Brunswick provincial tax above which surtax applies
BSF	New Brunswick provincial surtax rate
BPTC	New Brunsw. political contribution table [total donations,donation allowed]
BPTCBEN	Maximum New Brunswick political tax credit allowed

#### **1.3.5.5.5 Québec**

QREFOPT	Quebec deduction/credit option [1=deduction,2=credit]
QNTCR	Quebec nominal tax credit rate
QDEPNIFG	Quebec include SA, etc. in dependant's net income
QCAPGIR	Quebec capital gains inclusion rate
QDGUR	Quebec dividend gross-up rate
QALEXP	Quebec proportion of other allowable employment expenses to use
QEAMAX	Quebec maximum employment allowance deduction
QFAIFLAG	Quebec inclusion of federal family allowance in income flag
QEAP	Proportion of earnings for Quebec employment allowance deduction
QREPNETFG	Social program repayments reduce Quebec net income flag
QCPPOPT	Quebec CPP/QPP contribution deduction/credit option [1=deduction,2=credit]
QUICOPT	Quebec UI contributions deduction/credit option [1=deduction,2=credit]
QCCEOPT	Quebec CCE calculation option [1=deduction,2=refundable credit]
QCCETCR	Refundable CCE credit rate [net income, % cce claimable]

QCCEAYNG	Quebec CCEA young child limit
QCCEAOLD	Quebec CCEA old child limit
QCCEAC1	Quebec CCEA earned income fraction (1 child)
QCCEAC2	Quebec CCEA earned income fraction (2 children)
QCCEAC3	Quebec CCEA earned income fraction (3+ children)
QBXM	Quebec basic personal exemption/amount
QAXM	Quebec age exemption/amount
QMXM	Quebec married exemption/amount
QMXT	Quebec married exemption turndown
QLAXM	Quebec living alone exemption/amount
QPSXM	Quebec post-secondary exemption/amount
QLPXM	Quebec lone parent exemption/amount
QCXMOPT	Quebec child exemption method option (1=pre-86 2=86+)
QOCX	Quebec exemption for children 18 and over
QOCT	Quebec exemption turndown for children 18 and over
QYCX	Quebec exemption for children 16 or 17
QYCT	Quebec exemption turndown for children 16 or 17
QYCXM1	Quebec dependent child #1 amount
QYCXM2	Quebec dependent child #2 amount
QYIDL	Quebec deduction limit for investment income
QYPDL	Quebec deduction limit for pension income
QCHATNF	Quebec charitable donations maximum % net income
QSTD	Quebec standard deduction from net income
QMAXDX	Quebec maximum disability deduction/amount
QTX	Quebec income tax table [taxable income,basic provincial tax]
QHSCFLAG	Quebec Health Services Fund Contribution calculation flag
QHSOASFG	Quebec Health Services Fund Contribution OAS Deduction flag
QHSCDIR	Quebec Health Services Fund Contribution Dividend incluion rate
QHSC	Quebec Health Services Fund Contribution table
QTROPT	Quebec Tax Reduction calcaultion option 1=universal 2=income tested
QTRP	Quebec tax Reduction proportion
QTRBE	Quebec Tax Reduction Breakeven
QDTCR	Quebec dividend tax credit rate
QFARFLAG	Quebec family allowance repayment flag
QFTRFLAG	Quebec family tax reduction activation flag

QCTCFLAG	Quebec consumer tax credit activation flag
QEIA1	Quebec eligible income family type #1
QEIA2	Quebec eligible income family type #2
QEIA3	Quebec eligible income family type #3
QEIA4	Quebec eligible income family type #4
QEIA5	Quebec eligible income family type #5
QEIAA	Quebec eligible income aged amount
QFTRA1	Quebec family tax reduction family type #1
QFTRA2	Quebec family tax reduction family type #2
QFTRA3	Quebec family tax reduction family type #3
QFTRA4	Quebec family tax reduction family type #4
QCTCDEPA	Quebec consumer tax credit dependant amount
QFTRRR	Quebec family tax reduction reduction rate
QRTRFLAG	Quebec real estate rebate activation flag
QPTRMTP	Quebec property tax minimum tax per person
QPTRMTR	Quebec property tax maximum tax for reduction
QPTRTF	Quebec property tax fraction
QPTRRR	Quebec property tax rebate reduction rate
QPTRGISB	Quebec property tax rebate GIS bonus
QPTC	Quebec political contribution table [total donations,donation allowed]
QPTCBEN	Maximum Quebec political tax credit allowed
QMEDANF	Quebec medical allowance lower limit net income fraction
QMEDALL	Quebec medical allowance maximum lower limit
QHSCI	Quebec surtax first cut-in level
QHSCI2	Quebec surtax second cut-in level
QHSF	Quebec surtax first level rate
QHSF2	Quebec surtax second level rate
QEMPLOFLAG	Database variable(emplo) activation flag
QNORTHFLAG	Database variable(north) activation flag
QPARTLOFLAG	Database variable(partlo) activation flag
QCAPGFLAG	Capital gains deduction flag
QSTRFLAG	Quebec sales tax rebate activation flag
QSTROPT	Quebec sales tax rebate option=1 based on idigis, =2 otherwise
QSTRBCRD	Quebec sales tax rebate base credit
QSTRCHILD	Quebec sales tax rebate children dependent credit
QSTRFTP3	Quebec sales tax rebate family type 3 credit
QSTRFTP4	Quebec sales tax rebate family type 4 credit
QSTRRR	Quebec sales tax rebate reduction rate

### 1.3.5.5.6 Ontario

OPTF	Ontario provincial tax fraction
ORDOPT	Ontario tax reduction calculation option
OTRBPA	Ontario tax reduction basic personal amount

OTRDCA	Ontario tax reduction dependant child amount
OTRDDA	Ontario tax reduction disabled dependant amount
OTRFP	Ontario tax reduction personal amount multiplier
OTRF	Ontario tax reduction Ontario tax multiplier
OMTY	Ontario tax reduction limit
OSSML	Ontario surtax first cut-in level
OSSML2	Ontario surtax second cut-in level
OSSMR	Ontario surtax first level rate
OSSMR2	Ontario surtax second level rate
OPTC	Ontario political contribution table [total donations,donation allowed]
OPTCBEN	Maximum Ontario political tax credit allowed
OTCNIBA	Ontario tax credit net income base amount
OSTCNIBA	Ontario seniors tax credit net income base amount
OSTCFLAG	Ontario seniors tax credit claimed flag
OPRIR	Ontario property tax credit rental inclusion rate
OPCRA	Ontario property tax college residence amount
OPOCM	Ontario property tax maximum occupancy cost
OSPOCM	Ontario seniors property tax maximum occupancy cost
OPOCAR	Ontario property tax percent of occupancy cost
OSTCOPT	Ontario sales tax credit calculation option
OSPPE	Ontario sales tax credit % personal exemptions
OSTCB	Ontario sales tax credit basic credit
OSTCS	Ontario sales tax credit spouse credit
OSTCD	Ontario sales tax credit dependant credit
OSTCP	Ontario sales tax credit percent of income
OSSTCP	Ontario seniors sales tax credit percent of income
OPSIOPT	Ontario property/sales tax credit income concept
OPSTITD	Ontario property/sales tax credit income turndown
OPSMAX	Ontario property/sales tax credit maximum
OHCMAX	Ontario maximum individual HOSP contribution
OHT	Ontario HOSP tax credit factor table
OHIRF	Ontario HOSP family income reduction factor
OEHTDRR	OEHT - Income Tax Deduction Rate
OEHTEX	OEHT - Exemption
OEHTFLAG	OEHT - Ontario Employer Health Tax Flag
OEHTRR1	OEHT - Rate 1
OEHTRR2	OEHT - Rate 2
OEHTRR3	OEHT - Rate 3
OEHTTD1	OEHT - Turndown 1
OEHTTD2	OEHT - Turndown 2
<b>1.3.5.5.7</b>	<b>Manitoba</b>
MPTF	Manitoba provincial tax fraction
MNITR	Manitoba net income tax rate

MNRDOPT	Manitoba tax reduction calculation option
MTRBR	Manitoba tax reduction basic amount
MTRF	Manitoba tax reduction fraction
MTRSF	Manitoba tax reduction spousal factor
MANRD	Manitoba tax reduction table (MNRDOPT=1) [federal reduction, net income]
MSTC	Manitoba surtax cut-in
MSTR	Manitoba surtax rate
MRBXM	Manitoba tax reduction basic credit
MRMXM	Manitoba tax reduction married credit
MREMXM	Manitoba tax reduction married equivalent credit
MRAXM	Manitoba tax reduction age credit
MRSAXM	Manitoba tax reduction spouse age credit
MRDISEX	Manitoba tax reduction disability credit
MRODISEX	Manitoba tax reduction old disabled dependant credit
MRYCXM	Manitoba tax reduction young dependants credit
MNSUROPT	Manitoba surtax calculation option
MSBXM	Manitoba surtax basic credit
MSMXM	Manitoba surtax married credit
MSEMXM	Manitoba surtax married equivalent credit
MSAXM	Manitoba surtax age credit
MSSAXM	Manitoba surtax spouse age credit
MSDISEX	Manitoba surtax disability credit
MSODISEX	Manitoba surtax old disabled dependant credit
MSYCXM	Manitoba surtax young dependants credit
MCOLOPT	Manitoba cost-of-living tax credit calculation option
MCBXM	Manitoba cost-of-living basic credit
MCMXM	Manitoba cost-of-living married credit
MCEMXM	Manitoba cost-of-living married equivalent credit
MCAXM	Manitoba cost-of-living age credit
MCSAXM	Manitoba cost-of-living spouse age credit
MCDISEX	Manitoba cost-of-living disability credit
MCSDISEX	Manitoba cost-of-living spouse disabled credit
MCODISEX	Manitoba cost-of-living old disabled dependant credit
MCYCXM	Manitoba cost-of-living young dependants credit
MCFINCR	Manitoba cost-of-living family income reduction rate
MCBCR	Manitoba cost-of-living basic credit rate
MPRIR	Manitoba property tax credit rental inclusion rate
MPBXM	Manitoba property tax credit basic credit
MTCINCFL	Manitoba tax credit income definition flag
MPAXM	Manitoba property tax credit senior citizen credit
MPFINCR	Manitoba property tax credit family income

	reduction rate
MPMINC	Manitoba property tax credit minimum credit
MPTC	Manitoba political contribution table [total donations,donation allowed]
MPTCBEN	Maximum Manitoba political tax credit allowed
MANLTCF	Manitoba learning tax credit factor
<b>1.3.5.5.8</b>	<b>Saskatchewan</b>
SPTF	Saskatchewan provincial tax fraction
SFTAX	Saskatchewan provincial flat surtax rate on net income
SDSRA	Saskatchewan deficit surtax reduction rate
SDSF	Saskatchewan provincial deficit surtax fraction
SSF	Saskatchewan provincial high income surtax fraction
SSCI	Saskatchewan surtax cut-in
STRBR	Saskatchewan basic provincial tax reduction
SSTR	Saskatchewan spousal & married equivalent tax reduction
STRCL	Saskatchewan child tax reduction limit
STRPC	Saskatchewan tax reduction per child
STRSC	Saskatchewan tax reduction for senior citizens
SRDOPT	Saskatchewan tax reduction calculation option
STRRR	Saskatchewan tax reduction reduction rate
STRBA	Saskatchewan tax reduction base amount
<b>1.3.5.5.9</b>	<b>Alberta</b>
APTF	Alberta provincial tax fraction
ASCI	Alberta surtax cut-in
ASF	Alberta surtax fraction
AFTAX	Alberta flat surtax rate on taxable income
ATRBC	Alberta tax reduction basic claim
ATRF	Alberta tax reduction fraction
APTC	Alberta political contribution table [total donations,donation allowed]
APTCBEN	Maximum Alberta political tax credit allowed
<b>1.3.5.5.10</b>	<b>British Columbia</b>
CPTF	British Columbia provincial tax fraction
CPTC	British Columbia provincial tax reduction cut-in
CSCI	British Columbia surtax first cut-in level
CSCI2	British Columbia surtax second cut-in level
CSF	British Columbia surtax first level rate
CSF2	British Columbia surtax second level rate
CSDC	British Columbia provincial surtax dependant credit
CHCM	British Columbia provincial health care surtax
CPTCT	B.C. political contribution table [total donations,donation allowed]

CPTCBEN	Maximum B.C. political tax credit allowed
CRTRP	British Columbia renter tax reduction proportion of rent allowed
CRTRB	British Columbia renter tax reduction basic credit
CRTRS	British Columbia renter tax reduction credit for spouse
CRTRD	British Columbia renter tax reduction credit for other dependants
CRTRPN	British Columbia renter tax reduction proportion of net income
CRTRT	B.C. renter tax reduction base amount turndown [dependants, amount]
CVCFLAG	British Columbia venture capital tax credit flag
CVCMAX	British Columbia maximum annual venture capital tax credit
CRFLAG	British Columbia rental reduction flag
CSTCFLAG	British Columbia sales tax credit flag
CSTHINC	British Columbia cf head income threshold (stc)
CSTSINC	British Columbia spousal income threshold top-up (stc)
CSTKINC	British Columbia kid income threshold top-up (stc)
CSTCR	British Columbia stc reduction rate
CSTC	British Columbia stc amount

### 1.3.6 Commodity Taxes

CTFLAG	Commodity tax activation flag
CTOPT	Commodity tax calculation method [1=FAMEX,2=SPSM]
CTDFLAG	Commodity tax detailed calculation flag
CTFCID	Federal custom import duties [com]
CTFEXD	Federal excise duties [com]
CTFEXT	Federal excise taxes [com]
CTFOEN	Federal other energy taxes [com]
CTFGST	Federal GST [com]
CTFMFG	Federal manufacturer's sales [com]
CTPLQ	Provincial profits on liquor commissions [prov]
CTPLGL	Provincial liquor gallonage tax [prov]
CTPGAS	Provincial gasoline tax [prov]
CTPAMU	Provincial amusement tax [prov]
CTPTOB	Provincial tobacco tax [prov]
CTPRST	Provincial retail sales tax [com x prov]
CTLPROP	Local property taxes
CTNES	Expenditures NES
CTSAVE	All positive savings
CTFTOT	federal total retail tax equivalent

CTPTOT

provincial total retail tax equivalent

## DESCRIPTION

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

See also ACBC2, ACBC3 and ACBC4.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	933.00	--	red book 1993, D.5
ba94.mpr:	934.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	935.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	935.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	935.04	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	935.04	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	935.04	0.0%	Grown from ba98.mpr using CPIM3=1.000

ba00.mpr:	935.04	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	935.04	0.0%	Grown from ba00.mpr using CPIM3=1.000

**ACBC2**      Alberta Child benefit per child aged 7 - 11

---

**DESCRIPTION**

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

See also ACBC1 ACBC3 and ACBC4.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	1002.00	--	red book 1993, D.5
ba94.mpr:	1003.02	0.1%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1004.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1004.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1004.04	0.0%	Grown from ba96.mpr using CPIM3=1.000

ba98.mpr:	1004.04	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	1004.04	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	1004.04	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	1004.04	0.0%	Grown from ba00.mpr using CPIM3=1.000

### **ACBC3**      Alberta Child benefit per child aged 12- 15

---

## **DESCRIPTION**

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

See also ACBC1 ACBC2 and ACBC4.

## **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txctc	Compute child tax credit

## **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	1131.00	--	red book 1993, D.5
ba94.mpr:	1132.02	0.1%	Redbook, 1996 Edition, p. D5

ba95.mpr:	1133.04	0.1%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1133.04	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1133.04	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	1133.04	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	1133.04	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	1133.04	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	1133.04	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **ACBC4**      Alberta Child benefit per child aged 16- 17

---

### **DESCRIPTION**

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

See also ACBC1 ACBC2 and ACBC3.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txctc	Compute child tax credit

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect

```

ba91.mpr:    0.00      --      not in effect
ba92.mpr:    0.00      --      not in effect
ba93.mpr:   1203.00    --      red book 1993, D.5
ba94.mpr:   1204.02    0.1%    Redbook, 1996 Edition, p. D5
ba95.mpr:   1205.04    0.1%    Redbook, 1996 Edition, p. D5
ba96.mpr:   1205.04    0.0%    Redbook, 1996 Edition, p. D5
ba97.mpr:   1205.04    0.0%    Grown from ba96.mpr using
CPIM3=1.000
ba98.mpr:   1205.04    0.0%    Grown from ba97.mpr using
CPIM3=1.000
ba99.mpr:   1205.04    0.0%    Grown from ba98.mpr using
CPIM3=1.000
ba00.mpr:   1205.04    0.0%    Grown from ba99.mpr using
CPIM3=1.000
ba01.mpr:   1205.04    0.0%    Grown from ba00.mpr using
CPIM3=1.000

```

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## **ADDEDFLAG** Database variable(added) activation flag

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the additional deductions from net income (idadded) is included in the calculation of Deductions From Net Income (imdedfn). With a value of zero the variable is not used.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txitax	Compute taxable income and individual credits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	0	-- Federal Income Tax 1986
ba87.mpr:	0	-- Federal Income Tax 1987

ba88.mpr:	1	--	Federal Income Tax 1988 -
			Line 256
ba89.mpr:	1	--	Federal Income Tax 1989 -
			Line 256
ba90.mpr:	1	--	Federal Income Tax 1990 -
			Line 256
ba91.mpr:	1	--	Federal Income Tax 1991 -
			Line 256
ba92.mpr:	1	--	Federal Income Tax 1992 -
			Line 256
ba93.mpr:	1	--	Federal Income Tax 1993 -
			Line 256
ba94.mpr:	1	--	Federal Income Tax 1994 -
			Line 256
ba95.mpr:	1	--	Federal Income Tax 1995 -
			Line 256
ba96.mpr:	1	--	Federal Income Tax 1996 -
			Line 256
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**AFAC1**      Alberta FA benefit per child aged 0 - 6

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	277.20	--	Redbook, 1988 Edition, p. D2
ba85.mpr:	294.00	6.1%	Redbook, 1988 Edition, p. D2
ba86.mpr:	300.00	2.0%	Redbook, 1988 Edition, p. D2
ba87.mpr:	302.40	0.8%	Redbook, 1988 Edition, p. D2
ba88.mpr:	306.00	1.2%	Redbook, 1988 Edition, p. D2
ba89.mpr:	309.60	1.2%	HWC 1989, section 6.3
ba90.mpr:	315.60	1.9%	Redbook, 1991 Edition, p. D3
ba91.mpr:	321.60	1.9%	Redbook, 1991 Edition, p. D3
ba92.mpr:	331.20	3.0%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

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## **AFAC2** Alberta FA benefit per child aged 7 - 11

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	344.40	--	Redbook, 1988 Edition, p. D2
ba85.mpr:	360.00	4.5%	Redbook, 1988 Edition, p. D2
ba86.mpr:	366.00	1.7%	Redbook, 1988 Edition, p. D2
ba87.mpr:	369.60	1.0%	Redbook, 1988 Edition, p. D2
ba88.mpr:	372.00	0.6%	Redbook, 1988 Edition, p. D2
ba89.mpr:	375.60	1.0%	HWC 1989, section 6.3
ba90.mpr:	382.80	1.9%	Redbook, 1991 Edition, p. D3
ba91.mpr:	390.00	1.9%	Redbook, 1991 Edition, p. D3
ba92.mpr:	400.80	2.8%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

**AFAC3** Alberta FA benefit per child aged 12- 15

---

## DESCRIPTION

In Alberta, Federal Family Allowances are based on the age of the child. This is the annual

amount paid on behalf of children aged 12-15.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	463.20	--	Redbook, 1988 Edition, p. D2
ba85.mpr:	477.60	3.1%	Redbook, 1988 Edition, p. D2
ba86.mpr:	484.80	1.5%	Redbook, 1988 Edition, p. D2
ba87.mpr:	489.60	1.0%	Redbook, 1988 Edition, p. D2
ba88.mpr:	492.00	0.5%	Redbook, 1988 Edition, p. D2
ba89.mpr:	494.40	0.5%	HWC 1989, section 6.3
ba90.mpr:	504.00	1.9%	Redbook, 1991 Edition, p. D3
ba91.mpr:	513.60	1.9%	Redbook, 1991 Edition, p. D3
ba92.mpr:	528.00	2.8%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	519.60	--	Redbook, 1988 Edition, p. D2
ba85.mpr:	540.00	3.9%	Redbook, 1988 Edition, p. D2
ba86.mpr:	546.00	1.1%	Redbook, 1988 Edition, p. D2
ba87.mpr:	556.80	2.0%	Redbook, 1988 Edition, p. D2
ba88.mpr:	560.40	0.6%	Redbook, 1988 Edition, p. D2
ba89.mpr:	562.80	0.4%	HWC 1989, section 6.3
ba90.mpr:	573.60	1.9%	Redbook, 1991 Edition, p. D3
ba91.mpr:	584.40	1.9%	Redbook, 1991 Edition, p. D3
ba92.mpr:	601.20	2.9%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000

ba01.mpr: 0.00 -- Grown from ba00.mpr using  
CPIM3=1.000

## **AFETCBPC** Alberta Family Employment Tax Credit Benefit Per Child

---

### **DESCRIPTION**

This parameter represents the maximum per child amount used to determine maximum family benefits for the Alberta Employment Tax Credit program (imiafetc).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txalta	Compute provincial taxes for Alberta

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not In Effect
ba85.mpr:	0.00	--	Not In Effect
ba86.mpr:	0.00	--	Not In Effect
ba87.mpr:	0.00	--	Not In Effect
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	250.00	--	Alberta Budget 1997
ba98.mpr:	500.00	100.0%	Alberta Budget 1997
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000

ba01.mpr: 500.00 0.0% Grown from ba00.mpr using  
 DEFAULT=1.0000

**AFETCBR** Alberta Family Employment Tax Credit Benefit Rate

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
txalta	Compute provincial taxes for Alberta

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not In Effect
ba85.mpr:	0.00000	--	Not In Effect
ba86.mpr:	0.00000	--	Not In Effect
ba87.mpr:	0.00000	--	Not In Effect
ba88.mpr:	0.00000	--	Not In Effect
ba89.mpr:	0.00000	--	Not In Effect
ba90.mpr:	0.00000	--	Not In Effect
ba91.mpr:	0.00000	--	Not In Effect
ba92.mpr:	0.00000	--	Not In Effect
ba93.mpr:	0.00000	--	Not In Effect
ba94.mpr:	0.00000	--	Not In Effect
ba95.mpr:	0.00000	--	Not In Effect
ba96.mpr:	0.00000	--	Not In Effect
ba97.mpr:	0.08000	--	Alberta Budget 1997
ba98.mpr:	0.08000	0.0%	Alberta Budget 1997
ba99.mpr:	0.08000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.08000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.08000	0.0%	Copied from ba00.mpr

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not In Effect
ba85.mpr:	0.00	--	Not In Effect
ba86.mpr:	0.00	--	Not In Effect
ba87.mpr:	0.00	--	Not In Effect
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	6500.00	--	Alberta Budget 1997
ba98.mpr:	6500.00	0.0%	Alberta Budget 1997
ba99.mpr:	6500.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	6500.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	6500.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **AFETCFLAG** Alberta Family Employment Tax Credit Activation Flag

---

### **DESCRIPTION**

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

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not In Effect
ba85.mpr:	0	--	Not In Effect
ba86.mpr:	0	--	Not In Effect
ba87.mpr:	0	--	Not In Effect
ba88.mpr:	0	--	Not In Effect
ba89.mpr:	0	--	Not In Effect
ba90.mpr:	0	--	Not In Effect
ba91.mpr:	0	--	Not In Effect
ba92.mpr:	0	--	Not In Effect
ba93.mpr:	0	--	Not In Effect
ba94.mpr:	0	--	Not In Effect
ba95.mpr:	0	--	Not In Effect
ba96.mpr:	0	--	Not In Effect
ba97.mpr:	1	--	Alberta Budget 1997
ba98.mpr:	1	--	Alberta Budget 1997
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **AFETCNC** Alberta Family Employment Tax Credit Maximum Number of Children

---

### **DESCRIPTION**

The maximum number of children in a family for whom the basic Alberta Employment Tax Credit benefit amount (AFETCBPC) may be claimed. The maximum family benefit is determined by multiplying the basic benefit amount (AFETCBPC) times the number of children in the nuclear family to a maximum of AFETCNC.

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not In Effect
ba85.mpr:	0.00	--	Not In Effect
ba86.mpr:	0.00	--	Not In Effect
ba87.mpr:	0.00	--	Not In Effect
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	2.00	--	Alberta Budget 1997
ba98.mpr:	2.00	0.0%	Alberta Budget 1997
ba99.mpr:	2.00	0.0%	Copied from ba98.mpr
ba00.mpr:	2.00	0.0%	Copied from ba99.mpr
ba01.mpr:	2.00	0.0%	Copied from ba00.mpr

**AFETCRR** Alberta Family Employment Tax Credit Reduction Rate

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not In Effect
ba85.mpr:	0.00000	--	Not In Effect
ba86.mpr:	0.00000	--	Not In Effect
ba87.mpr:	0.00000	--	Not In Effect
ba88.mpr:	0.00000	--	Not In Effect
ba89.mpr:	0.00000	--	Not In Effect
ba90.mpr:	0.00000	--	Not In Effect
ba91.mpr:	0.00000	--	Not In Effect
ba92.mpr:	0.00000	--	Not In Effect
ba93.mpr:	0.00000	--	Not In Effect
ba94.mpr:	0.00000	--	Not In Effect
ba95.mpr:	0.00000	--	Not In Effect
ba96.mpr:	0.00000	--	Not In Effect
ba97.mpr:	0.04000	--	Alberta Budget 1997
ba98.mpr:	0.04000	0.0%	Alberta Budget 1997
ba99.mpr:	0.04000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.04000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.04000	0.0%	Copied from ba00.mpr

**AFETCTD** Alberta Family Employment Tax Credit Turndown Level

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not In Effect
ba85.mpr:	0.00	--	Not In Effect
ba86.mpr:	0.00	--	Not In Effect
ba87.mpr:	0.00	--	Not In Effect
ba88.mpr:	0.00	--	Not In Effect
ba89.mpr:	0.00	--	Not In Effect
ba90.mpr:	0.00	--	Not In Effect
ba91.mpr:	0.00	--	Not In Effect
ba92.mpr:	0.00	--	Not In Effect
ba93.mpr:	0.00	--	Not In Effect
ba94.mpr:	0.00	--	Not In Effect
ba95.mpr:	0.00	--	Not In Effect
ba96.mpr:	0.00	--	Not In Effect
ba97.mpr:	25000.00	--	Alberta Budget 1997
ba98.mpr:	25000.00	0.0%	Alberta Budget 1997
ba99.mpr:	25000.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	25000.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	25000.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

**AFTAX** Alberta flat surtax rate on taxable income

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.01000	--	Federal Income Tax 1987 (ALTA) - Schedule 1
ba88.mpr:	0.00500	-50.0%	Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.00500	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.00500	0.0%	Copied from ba96.mpr
ba98.mpr:	0.00500	0.0%	Copied from ba97.mpr
ba99.mpr:	0.00500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.00500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00500	0.0%	Copied from ba00.mpr

**AGENAME** Name of database adjustment algorithm [string]

---

## DESCRIPTION

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

**ALEXPP** Proportion of other allowable employment expenses to use as deduction

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.00000	--	Federal Income Tax 1984 - Line 109
ba85.mpr:	1.00000	0.0%	Federal Income Tax 1985 - Line 109
ba86.mpr:	1.00000	0.0%	Federal Income Tax 1986 - Line 109

ba87.mpr:	1.00000	0.0%	Federal Income Tax 1987 - Line 109
ba88.mpr:	1.00000	0.0%	Federal Income Tax 1988 (Dropped)
ba89.mpr:	1.00000	0.0%	Not in effect
ba90.mpr:	1.00000	0.0%	Not in effect
ba91.mpr:	1.00000	0.0%	Not in effect
ba92.mpr:	1.00000	0.0%	Not in effect
ba93.mpr:	1.00000	0.0%	Not in effect
ba94.mpr:	1.00000	0.0%	Not in effect
ba95.mpr:	1.00000	0.0%	Not in effect
ba96.mpr:	1.00000	0.0%	Not in effect
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## **ALGDESC**      Names of standard and alternate algorithms

---

### **DESCRIPTION**

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

## **ALTAMIN**      Alberta GIS supplement minimum annual benefit

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	120.00	--	HWC 1985, page 38 (Blue Book)
ba85.mpr:	120.00	0.0%	HWC 1985, page 38 (Blue Book)
ba86.mpr:	120.00	0.0%	HWC 1988, page 21 (Blue Book)
ba87.mpr:	120.00	0.0%	HWC 1987 Edition, section 6.1
ba88.mpr:	120.00	0.0%	HWC 1988, page 21 (Blue Book)
ba89.mpr:	120.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	120.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	120.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	120.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	120.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.00	--	not in effect
ba95.mpr:	0.00	--	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	0.00	--	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1140.00	--	HWC 1985, page 37 (Blue Book)
ba85.mpr:	1140.00	0.0%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	1140.00	0.0%	HWC 1988, page 21 (Blue Book)
ba87.mpr:	1140.00	0.0%	HWC 1987 Edition, section 6.1
ba88.mpr:	1140.00	0.0%	HWC 1988, page 21 (Blue Book)
ba89.mpr:	1140.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	1140.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	1140.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	1140.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	1140.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.00	--	not in effect

```

ba95.mpr:    0.00          --      Grown from ba94.mpr using
              DEFAULT=1.0000
ba96.mpr:    0.00          --      Grown from ba95.mpr using
              DEFAULT=1.0000
ba97.mpr:    0.00          --      Grown from ba96.mpr using
              DEFAULT=1.0000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
              DEFAULT=1.0000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
              DEFAULT=1.0000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
              DEFAULT=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
              DEFAULT=1.0000

```

---

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

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION

ba90.mpr:	1	--	OPTION
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**ALTAWP** Alberta widow's pension maximum annual benefit

---

**DESCRIPTION**

Maximum annual Alberta Widow's Pension Plan benefits for eligible persons. Calculated as a sum of monthly maximums.

**CROSS REFERENCE**

Function	Description
gist	Compute Provincial GIS top-ups for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	7468.00	--	HWC 1984 & 1985, pages 24 & 38 (Blue Book)
ba85.mpr:	8269.00	10.7%	HWC 1985, page 38 (Blue Book)
ba86.mpr:	8615.00	4.2%	HWC 1987, page 12 (Blue Book)
ba87.mpr:	8640.00	0.3%	HWC 1988, page 22 (Blue Book)

ba88.mpr:	8640.00	0.0%	HWC 1988, page 22 (Blue Book)
ba89.mpr:	8640.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	8640.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	9025.00	4.5%	HWC 1991 Edition, section 6.3
ba92.mpr:	9511.00	5.4%	HWC 1991 Edition, section 6.3
ba93.mpr:	9522.00	0.1%	HWC 1993 Edition, section 6.3
ba94.mpr:	9522.00	0.0%	Pensions, Government of Alberta
ba95.mpr:	9522.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	9522.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	9522.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	9522.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	9522.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	9522.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	9522.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

---

**AMTEX**      Alternate minimum tax: exemption level

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	40000.00	-- Federal Income Tax 1986 - Page 1 & Form T691
ba87.mpr:	40000.00	0.0% Federal Income Tax 1987 - Page 30 & Form T691
ba88.mpr:	40000.00	0.0% Federal Income Tax 1988 - Page 36 & 37 & T691(E) Rev. 88 Calculation Of Minimum Tax
ba89.mpr:	40000.00	0.0% Federal Income Tax 1989 - Page 37
ba90.mpr:	40000.00	0.0% Federal Income Tax 1990 - Page 37
ba91.mpr:	40000.00	0.0% Federal Income Tax 1991 - Page 38
ba92.mpr:	40000.00	0.0% Federal Income Tax 1992 - Page 38
ba93.mpr:	40000.00	0.0% Federal Income Tax 1993 - Page 38
ba94.mpr:	40000.00	0.0% Federal Income Tax 1994 - Form T691
ba95.mpr:	40000.00	0.0% Federal Income Tax 1995 - Form T691
ba96.mpr:	40000.00	0.0% Federal Income Tax 1996 - Form T691
ba97.mpr:	40000.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	40000.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	40000.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	40000.00	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	40000.00	0.0% Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.17000	-- Federal Income Tax 1986 - Page 1 & Form T691
ba87.mpr:	0.17000	0.0% Federal Income Tax 1987 - Page 30 & Form T691
ba88.mpr:	0.17000	0.0% Federal Income Tax 1988 - Page 36 & 37 & T691(E) Rev. 88 Calculation Of Minimum Tax
ba89.mpr:	0.17000	0.0% Federal Income Tax 1989 - Page 37
ba90.mpr:	0.17000	0.0% Federal Income Tax 1990 - Page 37
ba91.mpr:	0.17000	0.0% Federal Income Tax 1991 - Page 38
ba92.mpr:	0.17000	0.0% Federal Income Tax 1992 - Page 38
ba93.mpr:	0.17000	0.0% Federal Income Tax 1992 - Form T691
ba94.mpr:	0.17000	0.0% Federal Income Tax 1994 - Form T691

ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 - Form T691
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 - Form T691
ba97.mpr:	0.17000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.17000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.17000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.17000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.17000	0.0%	Copied from ba00.mpr

**AOPT** Age exemption/credit option [1=deduction,2=credit]

---

**DESCRIPTION**

This parameter controls the tax treatment of the Age Exemption. With a value of 1 the Age Exemption is treated as an exemption from net income (i.e. pre-1988) and with a value of 2 as a tax credit.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION

```

ba95.mpr:      2          --      OPTION
ba96.mpr:      2          --      OPTION
ba97.mpr:      2          --      Copied from ba96.mpr
ba98.mpr:      2          --      Copied from ba97.mpr
ba99.mpr:      2          --      Copied from ba98.mpr
ba00.mpr:      2          --      Copied from ba99.mpr
ba01.mpr:      2          --      Copied from ba00.mpr

```

**APRDESC**      Description of database adjustment parameter file

---

**DESCRIPTION**

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

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

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax T1C (ALTA) 1984
	0	0.750
	150	(113) 0.500
	825	(450) 0.333
ba85.mpr:		[Same] Federal Income Tax T1C (ALTA) 1985
ba86.mpr:		[Same] Federal Income Tax T1C (ALTA) 1986
ba87.mpr:		[Same] Federal Income Tax T1C (ALTA) 1987
ba88.mpr:		[Same] Federal Income Tax T1C (ALTA) 1988
ba89.mpr:		[Same] Federal Income Tax T1C (ALTA) 1989
ba90.mpr:		[Same] Federal Income Tax T1C (ALTA) 1990
ba91.mpr:		[Same] Federal Income Tax T1C (ALTA) 1991
ba92.mpr:		[Same] Federal Income Tax T1C (ALTA) 1992
ba93.mpr:		[Same] Federal Income Tax T1C (ALTA) 1993
ba94.mpr:		[Same] Federal Income Tax T1C (ALTA) 1994
ba95.mpr:		[Same] Federal Income Tax T1C (ALTA) 1995
ba96.mpr:		[Same] Federal Income Tax T1C (ALTA) 1996
ba97.mpr:		[Same] Grown from ba96.mpr using NONE=1.0000
ba98.mpr:		[Same] Grown from ba97.mpr using NONE=1.0000
ba99.mpr:		[Same] Grown from ba98.mpr using NONE=1.0000
ba00.mpr:		[Same] Grown from ba99.mpr using NONE=1.0000
ba01.mpr:		[Same] Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

This parameter is the maximum Allowable Alberta Political Tax Credit.

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	750.00	--	Federal Income Tax T1C (ALTA) TC-1984
ba85.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1985
ba86.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1986
ba87.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1987
ba88.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1994

ba95.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	750.00	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	750.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	750.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	750.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	750.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	750.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **APTF** Alberta provincial tax fraction

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txalta	Compute provincial taxes for Alberta

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.43500	-- Federal Income Tax 1984 (ALTA) - Schedule 1
ba85.mpr:	0.43500	0.0% Federal Income Tax 1985 (ALTA) - Schedule 1
ba86.mpr:	0.43500	0.0% Federal Income Tax 1986 (ALTA) - Schedule 1

ba87.mpr:	0.46500	6.9%	Federal Income Tax 1987 (ALTA) - Schedule 1
ba88.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.46500	0.0%	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.46000	-1.1%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.45500	-1.1%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.45500	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.45500	0.0%	Copied from ba96.mpr
ba98.mpr:	0.45500	0.0%	Copied from ba97.mpr
ba99.mpr:	0.45500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.45500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.45500	0.0%	Copied from ba00.mpr

## **ASBBASIC** Alberta seniors benefit annual basic benefit

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	1916.00	--	Alberta 1994 budget suppl info
ba95.mpr:	1916.00	0.0%	Grown from ba94.mpr using NONE=1.0000
ba96.mpr:	1916.00	0.0%	Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	1916.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	1916.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	1916.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	1916.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1916.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **ASBMAR** Alberta seniors benefit married couple income turndown

---

## DESCRIPTION

This parameter represents the income level for an elderly couple at which they are no longer entitled to benefits under the Alberta Senior's program.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	25000.00	--	Alberta 1994 budget suppl info
ba95.mpr:	27000.00	8.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	27000.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	27000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	27000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	27000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	27000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	27000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	116.00	--	Alberta 1994 budget suppl info
ba95.mpr:	116.00	0.0%	Grown from ba94.mpr using NONE=1.0000
ba96.mpr:	116.00	0.0%	Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	116.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	116.00	0.0%	Grown from ba97.mpr using NONE=1.0000

```

ba99.mpr:    116.00      0.0%   Grown from ba98.mpr using
            NONE=1.0000
ba00.mpr:    116.00      0.0%   Grown from ba99.mpr using
            NONE=1.0000
ba01.mpr:    116.00      0.0%   Grown from ba00.mpr using
            NONE=1.0000

```

## **ASBRENT**    Alberta seniors benefit renter supplement

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba85.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba86.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba87.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba88.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba89.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba90.mpr:	0.00	--	Alberta 1994 budget suppl
		info	

ba91.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba92.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba93.mpr:	0.00	--	Alberta 1994 budget suppl
		info	
ba94.mpr:	550.00	--	Alberta 1994 budget suppl
		info	
ba95.mpr:	550.00	0.0%	Grown from ba94.mpr using
		NONE=1.0000	
ba96.mpr:	550.00	0.0%	Grown from ba95.mpr using
		NONE=1.0000	
ba97.mpr:	550.00	0.0%	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:	550.00	0.0%	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:	550.00	0.0%	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:	550.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	550.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

## **ASBSS**      Alberta seniors benefit senior spouse supplement

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	1266.00	--	Alberta 1994 budget suppl info
ba95.mpr:	1266.00	0.0%	Grown from ba94.mpr using NONE=1.0000
ba96.mpr:	1266.00	0.0%	Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	1266.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	1266.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	1266.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	1266.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1266.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**ASBTD** Alberta seniors benefit basic income turndown

---

## DESCRIPTION

This parameter represents the income level for an elderly individual at which he or she is no longer entitled to benefits under the Alberta Senior's program.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	17000.00	--	Alberta 1994 budget suppl info
ba95.mpr:	18000.00	5.9%	HWC 1994 Edition, section 6.1
ba96.mpr:	18000.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	18000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	18000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	18000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	18000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	18000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **ASCDELIM** Field delimiter

---

### **DESCRIPTION**

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

## **ASCEXTPRC** Number of digits of extra precision

---

### **DESCRIPTION**

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

## **ASCFLAG** Text output facility activation flag

---

### **DESCRIPTION**

This control parameter flag, when set to a value of 1, enables the text file output facility. When enabled, a file with the file name extension ".prn" will be written using ASCSTYLE format for ASCUNIT level of analysis and ASCVARS variables. The text file output facility provides a method for examining detailed SPSD/M microdata.

## **ASCI** Alberta surtax cut-in

---

### **DESCRIPTION**

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

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	3500.00	-- Federal Income Tax 1987 (ALTA) - Schedule 1
ba88.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	3500.00	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	3500.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	3500.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	3500.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	3500.00	0.0% Grown from ba99.mpr using NONE=1.0000

ba01.mpr: 3500.00 0.0% Grown from ba00.mpr using  
NONE=1.0000

## **ASCSTYLE** Style of text output

---

### **DESCRIPTION**

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

1. Each household is output as a group of output lines, one household per page and one variable is output per line. Both the variable's name and label are printed and values for each unit are shown in aligned columns.
2. Produces a report designed to be read using a spreadsheet import function. The layout is very similar to that for an style of 1, but variable labels and all superfluous spaces have been eliminated, and the printer page break character has been replace by and empty literal string.
3. Produces a report designed to read by a spreadsheet or database system. Each unit is recorded on a single line, with a single space between each variable value. The first line of the file contains a list of the variable names in the order in which they are written in the line.
4. Produces a report identical to style 3, but the first line, is eliminated.
5. This style produces a fixed format which contains all variables, is blank delimited, and contains all records per case beginning with a household record which is followed by individual records. This style is intended for input to the bldspd60 program. Please refer to the *SPSD/M Tool User's Guide* for more details on the use of this style.

## **ASCUNIT** Text output family level

---

### **DESCRIPTION**

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

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

## ASCVARS Variables selected for text output [string]

---

### DESCRIPTION

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

## ASF Alberta surtax fraction

---

### DESCRIPTION

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

### CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

### VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.08000	--	Federal Income Tax 1987 (ALTA) - Schedule 1
ba88.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1989

ba90.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.08000	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.08000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.08000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.08000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.08000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.08000	0.0%	Copied from ba00.mpr

**ATRBC**      Alberta tax reduction basic claim

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
txalta	Compute provincial taxes for Alberta

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	340.00	-- Federal Income Tax 1984 (ALTA) - Schedule 1

ba85.mpr:	340.00	0.0%	Federal Income Tax 1985 (ALTA) - Schedule 1
ba86.mpr:	340.00	0.0%	Federal Income Tax 1986 (ALTA) - Schedule 1
ba87.mpr:	450.00	32.4%	Federal Income Tax 1987 (ALTA) - Schedule 1
ba88.mpr:	430.00	-4.4%	Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	430.00	0.0%	Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	430.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	430.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	430.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	430.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	430.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**ATRF**                      Alberta tax reduction fraction

---

**DESCRIPTION**

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

## CROSS REFERENCE

Function	Description
txalta	Compute provincial taxes for Alberta

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.50000	-- Federal Income Tax 1984 (ALTA) - Schedule 1
ba85.mpr:	0.50000	0.0% Federal Income Tax 1985 (ALTA) - Schedule 1
ba86.mpr:	0.50000	0.0% Federal Income Tax 1986 (ALTA) - Schedule 1
ba87.mpr:	0.50000	0.0% Federal Income Tax 1987 (ALTA) - Schedule 1
ba88.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1988
ba89.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1989
ba90.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1990
ba91.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1991
ba92.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1992
ba93.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) TC-1993
ba94.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1994
ba95.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1995
ba96.mpr:	0.50000	0.0% Federal Income Tax T1C (ALTA) 1996
ba97.mpr:	0.50000	0.0% Copied from ba96.mpr
ba98.mpr:	0.50000	0.0% Copied from ba97.mpr
ba99.mpr:	0.50000	0.0% Copied from ba98.mpr
ba00.mpr:	0.50000	0.0% Copied from ba99.mpr
ba01.mpr:	0.50000	0.0% Copied from ba00.mpr

**AUTHOR**      Name of person doing simulation [string]

---

## DESCRIPTION

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

**AXM**              Age amount

---

## DESCRIPTION

This is the maximum value of the age exemption/tax credit before any reductions are applied. If the parameter AOPT is set to 1, all filers age 65 and over receive the value of AXM as an age exemption. With AOPT set to 2, elderly filers receive the value of AXM as a non-refundable tax credit.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2480.00	--	Federal Income Tax 1984
ba85.mpr:	2590.00	4.4%	Federal Income Tax 1985
ba86.mpr:	2610.00	0.8%	Federal Income Tax 1986
ba87.mpr:	2640.00	1.1%	Federal Income Tax 1987
ba88.mpr:	3236.00	22.6%	Federal Income Tax 1988 - Line 301
ba89.mpr:	3272.00	1.1%	Federal Income Tax 1989 - Line 301
ba90.mpr:	3327.00	1.7%	Federal Income Tax 1990 - Line 301

ba91.mpr:	3387.00	1.8%	Federal Income Tax 1991 - Line 301
ba92.mpr:	3482.00	2.8%	Federal Income Tax 1992 - Line 301
ba93.mpr:	3482.00	0.0%	Federal Income Tax 1993 - Line 301
ba94.mpr:	3482.00	0.0%	Federal Income Tax 1994 - Line 301
ba95.mpr:	3482.00	0.0%	Federal Income Tax 1995 - Line 301
ba96.mpr:	3482.00	0.0%	Federal Income Tax 1996 - Line 301
ba97.mpr:	3482.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	3482.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	3482.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	3482.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Federal Budget 1997

## **AXPI**      Age amount phase in rate for 1994 and beyond

---

### **DESCRIPTION**

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

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

See also imatxc, AXM, AXRR, and AXTD.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.50000	--	Federal Income Tax 1994 - Line 301
ba95.mpr:	1.00000	100.0%	Federal Income Tax 1995 - Line 301
ba96.mpr:	1.00000	0.0%	Federal Income Tax 1996 - Line 301
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

**AXRR**                      Age amount credit reduction rate

---

## DESCRIPTION

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

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit "be subject to an income test which would target the assistance to seniors with low or modest incomes." Individual seniors with incomes above the threshold of \$25,921 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXTD, AXPI.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.15000	--	Federal Income Tax 1994 - Line 301
ba95.mpr:	0.15000	0.0%	Federal Income Tax 1995 - Line 301
ba96.mpr:	0.15000	0.0%	Federal Income Tax 1996 - Line 301
ba97.mpr:	0.15000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.15000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.15000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.15000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.15000	0.0%	Copied from ba00.mpr

**AXTD**            Age amount net income turndown

---

## DESCRIPTION

Individual seniors will have their non-refundable age tax credit reduced if their net income is above the value of this parameter.

Legislation relating to this parameter was introduced in the 1994 Federal Budget which proposed that the non-refundable age tax credit “be subject to an income test which would target the assistance to seniors with low or modest incomes.” Individual seniors with incomes above the threshold of \$25,921 would have the amount of the age credit reduced by 15% of income above that threshold. This reduction for higher income seniors was to be phased in over two years, with half the reduction applied in 1994 and the full reduction in 1995 and subsequent years.

See also imatxc, AXRR, AXPI

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	25921.00	--	1994 Budget
ba95.mpr:	25921.00	0.0%	Federal Income Tax 1995 - Line 301
ba96.mpr:	25921.00	0.0%	Federal Income Tax 1996 - Line 301
ba97.mpr:	25921.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	25921.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	25921.00	0.0%	Grown from ba98.mpr using CPIM3=1.000

```
ba00.mpr:    25921.00    0.0%    Grown from ba99.mpr using
              CPIM3=1.000
ba01.mpr:    25921.00    0.0%    Grown from ba00.mpr using
              CPIM3=1.000
```

**BASALG**      Name of base algorithm [string]

---

## DESCRIPTION

This control parameter contains a label associated with the tax/transfer algorithm requested by the user through the BASMETH parameter. It is informational and cannot be directly modified by the user.

**BASDESC**      Description of base parameters [string]

---

## DESCRIPTION

This control parameter contains the descriptive label associated with the input parameter file or results file used to produce base variables. It is informational and cannot be directly modified by the user. It is a copy of the MPRDESC parameter associated with the file in question.

**BASMETH**      Method of creating base variables

---

## DESCRIPTION

This control parameter specifies the method of determining base results. May be one of 4 values:

0. No base results will be used during the current program run
1. Results will be read from an SPSM results file (.MRS) specified in INPBASMRS
2. Results will be calculated using the standard algorithm with tax/transfer parameters specified in INPBASMPR.
3. Results will be calculated using the alternate algorithm with tax/transfer parameters specified in INPBASMPR.

## DESCRIPTION

Maximum annual British Columbia GAIN for seniors supplement benefits for eligible married pensioners. Calculated as a sum of monthly maximums.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	597.96	--	HWC 1984, page 25 (Blue Book)
ba85.mpr:	597.96	0.0%	HWC 1985 Edition, section 6.1
ba86.mpr:	597.96	0.0%	HWC 1985 & 1988, pages 39 & 22 (Blue Book)
ba87.mpr:	691.72	15.7%	HWC 1988, page 22 (Blue Book)
ba88.mpr:	723.00	4.5%	HWC 1988, page 22 (Blue Book)
ba89.mpr:	723.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	723.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	723.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	723.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	723.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	723.00	0.0%	GAINS Seniors Supplement, Government of British Columbia

ba95.mpr:	723.00	0.0%	Gains Senior Supplement, April, 1996
ba96.mpr:	723.00	0.0%	Gains Senior Supplement, April, 1996
ba97.mpr:	723.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	723.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	723.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	723.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	723.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **BCFBBAS**      B.C. Family Bonus amount per child

---

### **DESCRIPTION**

This is the basic amount of the B.C. Family Bonus (imibcfb) allowed per child per year.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in Effect
ba85.mpr:	0.00	--	Not in Effect
ba86.mpr:	0.00	--	Not in Effect
ba87.mpr:	0.00	--	Not in Effect
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect

ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	103.00	--	B.C. Budget 1996
ba97.mpr:	103.00	0.0%	B.C. Budget 1996
ba98.mpr:	103.00	0.0%	B.C. Budget 1996
ba99.mpr:	103.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	103.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	103.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **BCFBFLAG**    Activate B.C. Family Bonus Program

---

### **DESCRIPTION**

The activation flag of the BC Family Bonus (imibcfb). The calculation is activated when the value is set to 1, no calculation if the value is zero.

The basic amount of benefits is related to the number of children in the family. This amount is reduced according to the net family income. A different reduction rate is used if the family include only one child.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	Not in Effect
ba85.mpr:	0	--	Not in Effect
ba86.mpr:	0	--	Not in Effect
ba87.mpr:	0	--	Not in Effect

ba88.mpr:	0	--	Not in Effect
ba89.mpr:	0	--	Not in Effect
ba90.mpr:	0	--	Not in Effect
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect
ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	1	--	B.C. Budget 1996
ba97.mpr:	1	--	B.C. Budget 1996
ba98.mpr:	1	--	B.C. Budget 1996
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**BCFBPI**      B.C. Family Bonus phase-in

---

**DESCRIPTION**

When the parameter BCFBFLAG is set to one, The value of this parameter is always multiplied times the calculated amount of the B.C. Family Bonus (imibcfb). The parameter was designed to simulate the mid-year commencement of the program in July 1996.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in Effect
ba85.mpr:	0.00000	--	Not in Effect
ba86.mpr:	0.00000	--	Not in Effect
ba87.mpr:	0.00000	--	Not in Effect
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect

ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.50000	--	B.C. Budget 1996
ba97.mpr:	1.00000	100.0%	B.C. Budget 1996
ba98.mpr:	1.00000	0.0%	B.C. Budget 1996
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

**BCFBRR**      B.C. Family Bonus multiple child reduction rate

---

**DESCRIPTION**

The rate at which nuclear family net income (head plus spouse) above the threshold BCFBTD reduces the B.C. Family Bonus (imibcfb) for families with two or more children.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in Effect
ba85.mpr:	0.00000	-- Not in Effect
ba86.mpr:	0.00000	-- Not in Effect
ba87.mpr:	0.00000	-- Not in Effect
ba88.mpr:	0.00000	-- Not in Effect
ba89.mpr:	0.00000	-- Not in Effect
ba90.mpr:	0.00000	-- Not in Effect
ba91.mpr:	0.00000	-- Not in Effect
ba92.mpr:	0.00000	-- Not in Effect

ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.01330	--	B.C. Budget 1996
ba97.mpr:	0.01330	0.0%	B.C. Budget 1996
ba98.mpr:	0.01330	0.0%	B.C. Budget 1996
ba99.mpr:	0.01330	0.0%	Copied from ba98.mpr
ba00.mpr:	0.01330	0.0%	Copied from ba99.mpr
ba01.mpr:	0.01330	0.0%	Copied from ba00.mpr

**BCFBRRS**      B.C. Family Bonus single child reduction rate

---

**DESCRIPTION**

The rate at which family net income (head plus spouse) above the threshold BCFBTD reduces the B.C. Family Bonus (imibcfb) for families with one child.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in Effect
ba85.mpr:	0.00000	--	Not in Effect
ba86.mpr:	0.00000	--	Not in Effect
ba87.mpr:	0.00000	--	Not in Effect
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect

ba96.mpr:	0.00670	--	B.C. Budget 1996
ba97.mpr:	0.00670	0.0%	B.C. Budget 1996
ba98.mpr:	0.00670	0.0%	B.C. Budget 1996
ba99.mpr:	0.00670	0.0%	Copied from ba98.mpr
ba00.mpr:	0.00670	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00670	0.0%	Copied from ba00.mpr

## **BCFBTD**      B.C. Family Bonus Turndown

---

### **DESCRIPTION**

The level of family net income (head plus spouse) above which the British Columbia Family Bonus (imibcfb) begins to be paid at a lower rate. If family income exceeds this amount, the Family Bonus will be reduced by a proportion (BCFBRR) of net income for families with two or more children or by (BCFBRRS) for families with one child.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in Effect
ba85.mpr:	0.00	--	Not in Effect
ba86.mpr:	0.00	--	Not in Effect
ba87.mpr:	0.00	--	Not in Effect
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	18000.00	--	B.C. Budget 1996

ba97.mpr:	18000.00	0.0%	B.C. Budget 1996
ba98.mpr:	18000.00	0.0%	B.C. Budget 1996
ba99.mpr:	18000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	18000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	18000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **BCS**      British Columbia GIS supplement: single pensioners

---

### **DESCRIPTION**

Maximum annual British Columbia GAIN for seniors supplement benefits for eligible single pensioners. Calculated as a sum of monthly maximums.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	466.56	--	HWC 1984, page 25 (Blue Book)
ba85.mpr:	466.56	0.0%	HWC 1985 Edition, section 6.1
ba86.mpr:	466.56	0.0%	HWC 1985 & 1988, pages 39 & 22 (Blue Book)
ba87.mpr:	560.34	20.1%	HWC 1988, page 22 (Blue Book)
ba88.mpr:	591.60	5.6%	HWC 1988, page 22 (Blue Book)
ba89.mpr:	591.60	0.0%	HWC 1989 Edition, section 6.1

ba90.mpr:	591.60	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	591.60	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	591.60	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	591.60	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	591.60	0.0%	GAINS Seniors Supplement, Government of British Columbia
ba95.mpr:	591.60	0.0%	Gains Senior Supplement, April, 1996
ba96.mpr:	591.60	0.0%	Gains Senior Supplement, April, 1996
ba97.mpr:	591.60	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	591.60	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	591.60	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	591.60	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	591.60	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

---

## **BEEPFLAG**    Beep on completion

### **DESCRIPTION**

The BEEPFLAG parameter, if activated by setting its value to 1, will produce a beeping sound when SPSM execution is complete. Users may find this facility convenient if operating on multiple machines, or if busy on other tasks.

---

## **BESPA**            Basic GIS portion of extended SPA

### **DESCRIPTION**

Maximum dollar benefits of the Guaranteed Income Supplement portion of Extended Spouses Allowance for widowed SPA recipients. This amount is combined with the OAS portion of Extended SPA to determine maximum extended SPA benefits. This value is calculated on an annual basis as the sum of the monthly maximums.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2666.95	--	Redbook, 1988 Edition, p. A2
ba85.mpr:	3201.87	20.1%	Redbook, 1988 Edition, p. A3
ba86.mpr:	3334.38	4.1%	Redbook, 1988 Edition, p. A3
ba87.mpr:	3478.38	4.3%	Redbook, 1988 Edition, p. A3
ba88.mpr:	3630.76	4.4%	Redbook, 1988 Edition, p. A3
ba89.mpr:	3786.21	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	3975.75	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	4199.22	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	4322.22	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	4396.20	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	4454.61	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	4495.92	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	4566.96	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	4653.73	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	4756.11	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	4860.74	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	4977.40	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	5106.81	2.6%	Grown from ba00.mpr using CPI=1.026

## DESCRIPTION

Guaranteed Income Supplement maximum rate in dollars for each OAS pensioner in a married couple. Calculated on an annual basis as the sum of the monthly maximums.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2491.29	--	Redbook, 1988 Edition, p. A2
ba85.mpr:	2585.00	3.8%	Redbook, 1988 Edition, p. A3
ba86.mpr:	2692.35	4.2%	Redbook, 1988 Edition, p. A3
ba87.mpr:	2808.69	4.3%	Redbook, 1988 Edition, p. A3
ba88.mpr:	2931.73	4.4%	Redbook, 1988 Edition, p. A3
ba89.mpr:	3057.30	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	3210.78	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	3390.93	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	3490.29	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	3550.08	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	3597.21	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	3630.60	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	3688.08	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	3758.15	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	3840.83	2.2%	Grown from ba97.mpr using CPI=1.022

ba99.mpr:	3925.33	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	4019.54	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	4124.05	2.6%	Grown from ba00.mpr using CPI=1.026

## BGISS Basic GIS - single

---

### DESCRIPTION

Guaranteed Income Supplement maximum benefit for single OAS pensioners or married pensioners whose spouse does not qualify for OAS or SPA. This value is calculated on an annual basis as the sum of the monthly maximums.

### CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

### VALUES

File/Year	Value	Growth	Source
ba84.mpr:	3406.63	--	Redbook, 1988 Edition, p. A2
ba85.mpr:	3970.00	16.5%	Redbook, 1988 Edition, p. A3
ba86.mpr:	4133.97	4.1%	Redbook, 1988 Edition, p. A3
ba87.mpr:	4312.50	4.3%	Redbook, 1988 Edition, p. A3
ba88.mpr:	4501.42	4.4%	Redbook, 1988 Edition, p. A3
ba89.mpr:	4693.98	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	4928.97	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	5206.05	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	5358.48	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	5450.16	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	5522.61	1.3%	Redbook, 1994 Edition, p.

A.4

ba95.mpr:	5573.88	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	5662.08	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	5769.66	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	5896.59	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	6026.31	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	6170.94	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	6331.38	2.6%	Grown from ba00.mpr using CPI=1.026

## **BOAS**                  Basic OAS

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits
oas	Compute OAS for elderly
senben	Compute Seniors Benefit for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	3215.91	--	Redbook, 1988 Edition, p. A2
ba85.mpr:	3340.26	3.9%	Redbook, 1988 Edition, p. A3
ba86.mpr:	3478.44	4.1%	Redbook, 1988 Edition, p. A3

ba87.mpr:	3628.62	4.3%	Redbook, 1988 Edition, p. A3
ba88.mpr:	3787.58	4.4%	Redbook, 1988 Edition, p. A3
ba89.mpr:	3949.86	4.3%	Redbook, 1989 Edition, p. A3
ba90.mpr:	4147.62	5.0%	Redbook, 1991 Edition, p. A4
ba91.mpr:	4380.69	5.6%	Redbook, 1991 Edition, p. A4
ba92.mpr:	4509.03	2.9%	Redbook, 1992 Edition, p. A4
ba93.mpr:	4586.16	1.7%	Redbook, 1993 Edition, p. A4
ba94.mpr:	4647.09	1.3%	Redbook, 1994 Edition, p. A.4
ba95.mpr:	4690.89	0.9%	Redbook, 1996 Edition, p. A.4
ba96.mpr:	4764.48	1.6%	HRD Redbook Forecast for 1997 Edition, p. A.6
ba97.mpr:	4855.01	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	4961.82	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	5070.98	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	5192.68	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	5327.69	2.6%	Grown from ba00.mpr using CPI=1.026

**BPTC** New Brunsw. political contribution table [total donations,donation  
allowed]

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## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax T1C (NB) 1984
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba85.mpr:		[Same] Federal Income Tax T1C (NB) 1985
ba86.mpr:		[Same] Federal Income Tax T1C (NB) 1986
ba87.mpr:		[Same] Federal Income Tax T1C (NB) 1987
ba88.mpr:		[Same] Federal Income Tax T1C (NB) 1988
ba89.mpr:		[Same] Federal Income Tax T1C (NB) 1989
ba90.mpr:		[Same] Federal Income Tax T1C (NB) 1990
ba91.mpr:		[Same] Federal Income Tax T1C (NB) 1991
ba92.mpr:		[Same] Federal Income Tax T1C (NB) 1992
ba93.mpr:		[Same] Federal Income Tax T1C (NB) 1993
ba94.mpr:		[Same] Federal Income Tax T1C (NB) 1994
ba95.mpr:		[Same] Federal Income Tax T1C (NB) TC-1995
ba96.mpr:		[Same] Federal Income Tax T1C (NB) 1996
ba97.mpr:		[Same] Grown from ba96.mpr using NONE=1.0000
ba98.mpr:		[Same] Grown from ba97.mpr using NONE=1.0000
ba99.mpr:		[Same] Grown from ba98.mpr using NONE=1.0000
ba00.mpr:		[Same] Grown from ba99.mpr using NONE=1.0000
ba01.mpr:		[Same] Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

This parameter is the maximum Allowable New Brunswick Political Tax Credit.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	500.00	--	Federal Income Tax T1C (NB)
		TC-1984	
ba85.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1985	
ba86.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1986	
ba87.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1987	
ba88.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1988	
ba89.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1989	
ba90.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1990	
ba91.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1991	
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1992	
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		TC-1993	
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (NB)
		1994	

ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (NB) 1996
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **BPTF**                      New Brunswick provincial tax fraction

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnb	Compute provincial taxes for New Brunswick

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.58000	--      Federal Income Tax 1984 (NB) - Schedule 1
ba85.mpr:	0.58000	0.0%    Federal Income Tax 1985 (NB) - Schedule 1
ba86.mpr:	0.58000	0.0%    Federal Income Tax 1986 (NB) - Schedule 1

ba87.mpr:	0.58000	0.0%	Federal Income Tax 1987 (NB) - Schedule 1
ba88.mpr:	0.60000	3.4%	Federal Income Tax 1988 (NB) - Schedule 1
ba89.mpr:	0.60000	0.0%	Federal Income Tax 1989 (NB) - Schedule 1
ba90.mpr:	0.60000	0.0%	Federal Income Tax 1990 (NB) - Schedule 1
ba91.mpr:	0.60000	0.0%	Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	0.60000	0.0%	Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	0.62000	3.3%	Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	0.64000	3.2%	Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	0.64000	0.0%	Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.64000	0.0%	Federal Income Tax T1C (NB) 1996
ba97.mpr:	0.62000	-3.1%	New Brunswick Budget, 1997- 98
ba98.mpr:	0.60000	-3.2%	New Brunswick Budget, 1997- 98
ba99.mpr:	0.57500	-4.2%	New Brunswick Budget, 1997- 98
ba00.mpr:	0.57500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.57500	0.0%	Copied from ba00.mpr

**BRKFLAG**      Activate interception of `Break' key

---

## DESCRIPTION

This flag, which is normally left at 1, activates the normal SPSM break processing described in the *SPSM User's Guide*. If de-activated, SPSM will exit immediately to MS-DOS when the break key combination is pressed.

**BSCI**              New Brunswick provincial tax above which surtax applies

---

## DESCRIPTION

In New Brunswick, provincial surtax (impsur) is calculated as BSF percent of provincial taxes above the level BSCI.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	13500.00	-- Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	13500.00	0.0% Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	13500.00	0.0% Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	13500.00	0.0% Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	13500.00	0.0% Federal Income Tax T1C (NB) 1996
ba97.mpr:	13500.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	13500.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	13500.00	0.0% Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	13500.00	0.0% Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	13500.00	0.0% Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

In New Brunswick, provincial surtax (impsur) is calculated as BSF percent of provincial taxes above the level BSCI.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.08000	-- Federal Income Tax 1991 (NB) - Schedule 1
ba92.mpr:	0.08000	0.0% Federal Income Tax 1992 (NB) - Schedule 1
ba93.mpr:	0.08000	0.0% Federal Income Tax 1993 (NB) - Schedule 1
ba94.mpr:	0.08000	0.0% Federal Income Tax 1994 (NB) - Schedule 1
ba95.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) TC-1995
ba96.mpr:	0.08000	0.0% Federal Income Tax T1C (NB) 1996
ba97.mpr:	0.08000	0.0% Copied from ba96.mpr
ba98.mpr:	0.08000	0.0% Copied from ba97.mpr
ba99.mpr:	0.08000	0.0% Copied from ba98.mpr

ba00.mpr: 0.08000 0.0% Copied from ba99.mpr  
 ba01.mpr: 0.08000 0.0% Copied from ba00.mpr

**BXM** Basic personal exemption/amount

---

**DESCRIPTION**

If the parameter PEROPT is set to 1 (for personal exemptions) all filers receive this amount as a basic personal exemption.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax
txcea	Compute child care expense allowance
txfstc	Compute federal sales tax credit
txhstr	Compute family-related deductions or credits
txitax	Compute taxable income and individual credits
txont	Compute provincial taxes for Ontario
ui	Compute UI benefits

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	3960.00	--	Federal Income Tax 1984
ba85.mpr:	4140.00	4.5%	Federal Income Tax 1985
ba86.mpr:	4180.00	1.0%	Federal Income Tax 1986
ba87.mpr:	4220.00	1.0%	Federal Income Tax 1987
ba88.mpr:	6000.00	42.2%	Federal Income Tax 1988 - Line 300
ba89.mpr:	6066.00	1.1%	Federal Income Tax 1989 - Line 300
ba90.mpr:	6169.00	1.7%	Federal Income Tax 1990 - Line 300
ba91.mpr:	6280.00	1.8%	Federal Income Tax 1991 - Line 300
ba92.mpr:	6456.00	2.8%	Federal Income Tax 1992 - Line 300

ba93.mpr:	6456.00	0.0%	Federal Income Tax 1993 - Line 300
ba94.mpr:	6456.00	0.0%	Federal Income Tax 1994 - Line 300
ba95.mpr:	6456.00	0.0%	Federal Income Tax 1995 - Line 300
ba96.mpr:	6456.00	0.0%	Federal Income Tax 1996 - Line 300
ba97.mpr:	6456.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	6456.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	6456.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	6456.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	6456.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **CAPGFLAG** Capital gains deduction flag

---

### **DESCRIPTION**

This parameter controls the calculation of the Lifetime Capital Gains Deduction. A value of 1 implements the deduction.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txitax	Compute taxable income and individual credits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Not in effect
ba85.mpr:	1	-- Federal Income Tax 1985
ba86.mpr:	1	-- Federal Income Tax 1986

ba87.mpr:	1	--	Federal Income Tax 1987
ba88.mpr:	1	--	Federal Income Tax 1988
ba89.mpr:	1	--	Federal Income Tax 1989
ba90.mpr:	1	--	Federal Income Tax 1990
ba91.mpr:	1	--	Federal Income Tax 1991
ba92.mpr:	1	--	Federal Income Tax 1992
ba93.mpr:	1	--	Federal Income Tax 1993
ba94.mpr:	1	--	Federal Income Tax 1994
ba95.mpr:	1	--	Federal Income Tax 1995
ba96.mpr:	1	--	Federal Income Tax 1996
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**CAPGIR**      Capital gains inclusion rate

---

**DESCRIPTION**

The proportion of gross capital gains (idicapg) that are treated as taxable.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax
txinet	Compute net income

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.50000	-- Federal Income Tax 1984 - Schedule 3 & Line 127
ba85.mpr:	0.50000	0.0% Federal Income Tax 1985 - Schedule 3 & Line 127
ba86.mpr:	0.50000	0.0% Federal Income Tax 1986 - Schedule 3 & Line 127

ba87.mpr:	0.50000	0.0%	Federal Income Tax 1987 - Schedule 3 & Line 127
ba88.mpr:	0.66667	33.3%	Federal Income Tax 1988 - Schedule 3 & Line 127
ba89.mpr:	0.66667	0.0%	Federal Income Tax 1989 - Schedule 3 & Line 127
ba90.mpr:	0.75000	12.5%	Federal Income Tax 1990 - Schedule 3 & Line 127
ba91.mpr:	0.75000	0.0%	Federal Income Tax 1991 - Schedule 3 & Line 127
ba92.mpr:	0.75000	0.0%	Federal Income Tax 1992 - Schedule 3 & Line 127
ba93.mpr:	0.75000	0.0%	Federal Income Tax 1993 - Schedule 3 & Line 127
ba94.mpr:	0.75000	0.0%	Federal Income Tax 1994 - Schedule 3 & Line 127
ba95.mpr:	0.75000	0.0%	Federal Income Tax 1995 - Schedule 3 & Line 127
ba96.mpr:	0.75000	0.0%	Federal Income Tax 1996 - Schedule 3 & Line 127
ba97.mpr:	0.75000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.75000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.75000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.75000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.75000	0.0%	Copied from ba00.mpr

## **CCEAEMPF** CCEA fraction of employment income (Limit `B')

---

### **DESCRIPTION**

A fraction of earned income which sets a level used to determine the allowable CCEA deduction. (Limit "B").

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txccea	Compute child care expense allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.66667	-- Federal Income Tax 1984 - Schedule 5 & Line 214
ba85.mpr:	0.66667	0.0% Federal Income Tax 1985 - Schedule 5 & Line 214
ba86.mpr:	0.66667	0.0% Federal Income Tax 1986 - Schedule 5 & Line 214
ba87.mpr:	0.66667	0.0% Federal Income Tax 1987 - Schedule 5 & Line 214
ba88.mpr:	0.66667	0.0% Federal Income Tax 1988 - Line 214 & FORM T778
ba89.mpr:	0.66667	0.0% Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	0.66667	0.0% Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	0.66667	0.0% Federal Income Tax 1991 - Line 214 & FORM T778
ba92.mpr:	0.66667	0.0% Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	0.66667	0.0% Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	0.66667	0.0% Federal Income Tax 1994 - Line 214 & FORM T778
ba95.mpr:	0.66667	0.0% Federal Income Tax 1995 - Line 214 & FORM T778
ba96.mpr:	0.66667	0.0% Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	0.66667	0.0% Copied from ba96.mpr
ba98.mpr:	0.66667	0.0% Copied from ba97.mpr
ba99.mpr:	0.66667	0.0% Copied from ba98.mpr
ba00.mpr:	0.66667	0.0% Copied from ba99.mpr
ba01.mpr:	0.66667	0.0% Copied from ba00.mpr

**CCEALIM** CCEA overall limit

---

## DESCRIPTION

Upper limit to the amount of child care expenses that may be claimed. In the model, set to \$8000 from 1982-87. Changed as part of 1988 tax reform, the limit is expressed as a

maximum per child and therefore is determined solely by the number of children.

## CROSS REFERENCE

Function	Description
txccea	Compute child care expense allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	8000.00	-- Federal Income Tax 1984 - Schedule 5 & Line 214
ba85.mpr:	8000.00	0.0% Federal Income Tax 1985 - Schedule 5 & Line 214
ba86.mpr:	8000.00	0.0% Federal Income Tax 1986 - Schedule 5 & Line 214
ba87.mpr:	8000.00	0.0% Federal Income Tax 1987 - Schedule 5 & Line 214
ba88.mpr:	99999.99	1150.0% Federal Income Tax 1988 - Line 214 & FORM T778 (SET ARBITRARILY HIGH)
ba89.mpr:	99999.99	0.0% Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	99999.99	0.0% Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	99999.99	0.0% Federal Income Tax 1991 - Line 214 & FORM T778
ba92.mpr:	99999.99	0.0% Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	99999.99	0.0% Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	99999.99	0.0% Grown from ba93.mpr using NONE=1.0000
ba95.mpr:	99999.99	0.0% Grown from ba94.mpr using NONE=1.0000
ba96.mpr:	99999.99	0.0% Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	99999.99	0.0% Grown from ba96.mpr using NONE=1.0000

```

ba98.mpr:    99999.99      0.0%   Grown from ba97.mpr using
              NONE=1.0000
ba99.mpr:    99999.99      0.0%   Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:    99999.99      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    99999.99      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

## **CCEAOAGE** CCEA Maximum eligible age for oldest child

---

### **DESCRIPTION**

The child care expense allowance has two different levels of deductions depending on the child's age. This parameter sets the age of children above which child care expenses may not be claimed. Children below CCEAOAGE but above age 6 have their child care expense allowance imcceca calculated with 'Limit C' set to CCEAOLD.

See also: CCEAYNG CCEAOLD

### **CROSS REFERENCE**

Function	Description
txcceca	Compute child care expense allowance

### **VALUES**

File/Year	Value	Growth Source
ba84.mpr:	14	-- Federal Income Tax 1984
ba85.mpr:	14	-- Federal Income Tax 1985
ba86.mpr:	14	-- Federal Income Tax 1986
ba87.mpr:	14	-- Federal Income Tax 1987
ba88.mpr:	14	-- Federal Income Tax 1988
ba89.mpr:	14	-- Federal Income Tax 1989
ba90.mpr:	14	-- Federal Income Tax 1990
ba91.mpr:	14	-- Federal Income Tax 1991
ba92.mpr:	14	-- Federal Income Tax 1992

ba93.mpr:	14	--	Federal Income Tax 1993
ba94.mpr:	14	--	Federal Income Tax 1994
ba95.mpr:	14	--	Federal Income Tax 1995
ba96.mpr:	16	--	Federal Income Tax 1996 -
			Line 214 & FORM T778
ba97.mpr:	16	--	Copied from ba96.mpr
ba98.mpr:	16	--	Copied from ba97.mpr
ba99.mpr:	16	--	Copied from ba98.mpr
ba00.mpr:	16	--	Copied from ba99.mpr
ba01.mpr:	16	--	Copied from ba00.mpr

## **CCEAOLD** CCEA old child limit

---

### **DESCRIPTION**

Upper limit of the amount that can be claimed for older children. Used when applying limit "C" on the amount of CCE to be claimed. This dollar amount is applied to children between the ages of 7 and CCEAOAGE, or over CCEAOAGE with a severe and prolonged mental or physical impairment.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcea	Compute child care expense allowance

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	2000.00	-- Federal Income Tax 1984 - Schedule 5 & Line 214
ba85.mpr:	2000.00	0.0% Federal Income Tax 1985 - Schedule 5 & Line 214
ba86.mpr:	2000.00	0.0% Federal Income Tax 1986 - Schedule 5 & Line 214
ba87.mpr:	2000.00	0.0% Federal Income Tax 1987 - Schedule 5 & Line 214

ba88.mpr:	2000.00	0.0%	Federal Income Tax 1988 - Line 214 & FORM T778
ba89.mpr:	2000.00	0.0%	Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	2000.00	0.0%	Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	2000.00	0.0%	Federal Income Tax 1991 - Line 214 & FORM T778
ba92.mpr:	2000.00	0.0%	Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	3000.00	50.0%	Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	3000.00	0.0%	Federal Income Tax 1994 - Line 214 & FORM T778
ba95.mpr:	3000.00	0.0%	Federal Income Tax 1995 - Line 214 & FORM T778
ba96.mpr:	3000.00	0.0%	Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	3000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	3000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	3000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	3000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	3000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**CCEATFLG** CCEA eligible->claimable transformation activation flag

## DESCRIPTION

Activates the child orientated expense variable in txcea. This redistributes expenses allowed back to the children by reducing the amount claimed for each child. When set to "1", actual expenses in FAMEX data (idccet) are used and subjected to Limits "A", "B" and "C". When set to "0", value is determined by idccett.

## CROSS REFERENCE

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

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Federal Income Tax 1984 - Schedule 5 & Line 214
ba85.mpr:	1	-- Federal Income Tax 1985 - Schedule 5 & Line 214
ba86.mpr:	1	-- Federal Income Tax 1986 - Schedule 5 & Line 214
ba87.mpr:	1	-- Federal Income Tax 1987 - Schedule 5 & Line 214
ba88.mpr:	1	-- Federal Income Tax 1988 - Schedule 5 & Line 214
ba89.mpr:	1	-- Federal Income Tax 1989 - Schedule 5 & Line 214
ba90.mpr:	1	-- Federal Income Tax 1990 - Schedule 5 & Line 214
ba91.mpr:	1	-- Federal Income Tax 1991 - Schedule 5 & Line 214
ba92.mpr:	1	-- Federal Income Tax 1992 - Schedule 5 & Line 214
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 214
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 214
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 214
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 214
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr

ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **CCEATFR** CCEA eligible->claimable fraction

---

### **DESCRIPTION**

Adjustment parameter to account for the underreporting of child care expenses (ie., to ensure congruence with known tax expenditure). Sets the fraction of total claim applied.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txccea	Compute child care expense allowance
txont	Compute provincial taxes for Ontario
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.73330	--	SEMG analysis for 1992
ba85.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba86.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba87.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba88.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba89.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba90.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba91.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba92.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba93.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba94.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba95.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba96.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba97.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba98.mpr:	0.73330	0.0%	SEMG analysis for 1992

ba99.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba00.mpr:	0.73330	0.0%	SEMG analysis for 1992
ba01.mpr:	0.73330	0.0%	SEMG analysis for 1992

## **CCEATLL**    CCEA eligible->claimable lower limit

---

### **DESCRIPTION**

Adjustment parameter to eliminate individuals assumed not to claim. Sets the lower limit of expenses reported in FAMEX data which will be entered as a child care expense claim.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txxcea	Compute child care expense allowance
txont	Compute provincial taxes for Ontario
txqcalc	Calculate income tax (Quebec)
txqcea	Compute child care expense allowance (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	303.54	--	SEMG analysis for 1992
ba85.mpr:	315.33	3.9%	SEMG analysis for 1992
ba86.mpr:	328.80	4.3%	SEMG analysis for 1992
ba87.mpr:	343.12	4.4%	SEMG analysis for 1992
ba88.mpr:	357.01	4.0%	SEMG analysis for 1992
ba89.mpr:	374.69	5.0%	SEMG analysis for 1992
ba90.mpr:	392.79	4.8%	SEMG analysis for 1992
ba91.mpr:	414.69	5.6%	SEMG analysis for 1992
ba92.mpr:	421.00	1.5%	SEMG analysis for 1992
ba93.mpr:	428.58	1.8%	SEMG analysis for 1992
ba94.mpr:	429.42	0.2%	SEMG analysis for 1992
ba95.mpr:	438.68	2.2%	SEMG analysis for 1992
ba96.mpr:	445.84	1.6%	SEMG analysis for 1992
ba97.mpr:	454.26	1.9%	SEMG analysis for 1992
ba98.mpr:	463.94	2.1%	SEMG analysis for 1992

ba99.mpr:	474.47	2.3%	SEMG analysis for 1992
ba00.mpr:	485.83	2.4%	SEMG analysis for 1992
ba01.mpr:	498.46	2.6%	SEMG analysis for 1992

**CCEAYNG** CCEA young child limit

---

**DESCRIPTION**

Upper limit of the amount that can be claimed for younger children. Used when applying limit "C" on the amount of CCE to be claimed. This dollar amount is applied to children up to the age of 7 and those over 7 with a severe and prolonged mental or physical impairment

**CROSS REFERENCE**

Function	Description
txceca	Compute child care expense allowance

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	2000.00	-- Federal Income Tax 1984 - Schedule 5 & Line 214
ba85.mpr:	2000.00	0.0% Federal Income Tax 1985 - Schedule 5 & Line 214
ba86.mpr:	2000.00	0.0% Federal Income Tax 1986 - Schedule 5 & Line 214
ba87.mpr:	2000.00	0.0% Federal Income Tax 1987 - Schedule 5 & Line 214
ba88.mpr:	4000.00	100.0% Federal Income Tax 1988 - Line 214 & FORM T778
ba89.mpr:	4000.00	0.0% Federal Income Tax 1989 - Line 214 & FORM T778
ba90.mpr:	4000.00	0.0% Federal Income Tax 1990 - Line 214 & FORM T778
ba91.mpr:	4000.00	0.0% Federal Income Tax 1991 - Line 214 & FORM T778

ba92.mpr:	4000.00	0.0%	Federal Income Tax 1992 - Line 214 & FORM T778
ba93.mpr:	5000.00	25.0%	Federal Income Tax 1993 - Line 214 & FORM T778
ba94.mpr:	5000.00	0.0%	Federal Income Tax 1994 - Line 214 & FORM T778
ba95.mpr:	5000.00	0.0%	Federal Income Tax 1995 - Line 214 & FORM T778
ba96.mpr:	5000.00	0.0%	Federal Income Tax 1996 - Line 214 & FORM T778
ba97.mpr:	5000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	5000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	5000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	5000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	5000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**CCEOPT**      Child care expense deduction/credit option [1=deduction,2=credit]

---

**DESCRIPTION**

This parameter controls the tax treatment of Child Care Expenses. With a value of 1, Child Care Expenses are treated as a deduction from net income and with a value of 2 as a tax credit. Note that the standard algorithm uses idcea, the Child Care Expense Deduction Allowed in 1984.

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	1	-- OPTION

```

ba92.mpr: 1 -- OPTION
ba93.mpr: 1 -- OPTION
ba94.mpr: 1 -- OPTION
ba95.mpr: 1 -- OPTION
ba96.mpr: 1 -- Copied from ba95.mpr
ba97.mpr: 1 -- Copied from ba96.mpr
ba98.mpr: 1 -- Copied from ba97.mpr
ba99.mpr: 1 -- Copied from ba98.mpr
ba00.mpr: 1 -- Copied from ba99.mpr
ba01.mpr: 1 -- Copied from ba00.mpr

```

**CCEROPT** Child care expense deduction recipient [1=mother,2=lower income]

---

**DESCRIPTION**

Valid values are 1, to attribute the Child Care Expense Deduction or Tax Credit to the spouse (taken by SPSM to be the mother) if present or 2 to attribute the Child Care Expense Deduction (idccea) to the spouse with the lower net income.

**CROSS REFERENCE**

Function	Description
txccea	Compute child care expense allowance

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	2	-- OPTION
ba85.mpr:	2	-- OPTION
ba86.mpr:	2	-- OPTION
ba87.mpr:	2	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION

ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

## **CCESFLAG** CCE full-time student flag

---

### **DESCRIPTION**

When this flag is set to 1, for full-time students who are single parents or where both parents are students, the Child Care Expense deduction is applied to all income (iminet) as opposed to earned income. CCEAEMPF is then applied to total income in these cases.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcea	Compute child care expense allowance

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect

```

ba96.mpr:    1          --    Federal Income Tax 1996 -
                Line 214 & FORM T778
ba97.mpr:    1          --    Copied from ba96.mpr
ba98.mpr:    1          --    Copied from ba97.mpr
ba99.mpr:    1          --    Copied from ba98.mpr
ba00.mpr:    1          --    Copied from ba99.mpr
ba01.mpr:    1          --    Copied from ba00.mpr

```

**CCEZOPT** CCE young kid optimization rules [1=use, 2=zero, 3=optimize]

---

## DESCRIPTION

This parameter is used to control the method by which child care expenses are handled for the calculation of the child tax credit/federal child benefits and child care exemption. When CCEZOPT is set to 1 then the family will always claim their child care expenses. When CCEZOPT is set to 2 then a family's child care expenses will never be claimed. When CCEZOPT is set to 3 then the function ccept will be invoked to maximize the value of combined child care expense credits and the child tax credit/federal child benefits.

## CROSS REFERENCE

Function	Description
ccept	zero CCE for young kids if optimal
txcea	Compute child care expense allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	3	-- OPTION
ba89.mpr:	3	-- OPTION
ba90.mpr:	3	-- OPTION
ba91.mpr:	3	-- OPTION
ba92.mpr:	3	-- OPTION

```

ba93.mpr:    3          --    OPTION
ba94.mpr:    3          --    OPTION
ba95.mpr:    3          --    OPTION
ba96.mpr:    3          --    Copied from ba95.mpr
ba97.mpr:    3          --    Copied from ba96.mpr
ba98.mpr:    3          --    Copied from ba97.mpr
ba99.mpr:    3          --    Copied from ba98.mpr
ba00.mpr:    3          --    Copied from ba99.mpr
ba01.mpr:    3          --    Copied from ba00.mpr

```

**CGIFLAG**      Capital gains inclusion in interest income deduction flag

---

**DESCRIPTION**

This parameter controls the inclusion of Taxable Capital Gains (imicapgt) in the calculation of income eligible for the Interest and Dividend Income Deduction. If GCIFLAG is assigned a value of 1, imicapgt is included. Given a value of 0, it is not included.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1	-- Federal Income Tax 1984 - Schedule 4
ba85.mpr:	0	-- Federal Income Tax 1985 (Dropped)
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect

ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Copied from ba95.mpr
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

**CHATL1** Charitable donations amount level 1

---

**DESCRIPTION**

The level above which the proportion of Charitable Donations and Gifts to the Crown (idchara) that may be claimed as a tax credit increases. This parameter is only used if MDCROPT is set to 2 for tax credits.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	250.00	-- Federal Income Tax 1988 - Schedule 5 & Line (340 & 342) (346 & 348)
ba89.mpr:	250.00	0.0% Federal Income Tax 1989 - Schedule 5 & Line (340 & 342) (346 & 348)

ba90.mpr:	250.00	0.0%	Federal Income Tax 1990 - Schedule 5 & Line (340 & 342) (346 & 348)
ba91.mpr:	250.00	0.0%	Federal Income Tax 1991 - Schedule 5 & Line (340 & 342) (346 & 348)
ba92.mpr:	250.00	0.0%	Federal Income Tax 1992 - Line 345
ba93.mpr:	250.00	0.0%	Federal Income Tax 1993 - Line 345
ba94.mpr:	200.00	-20.0%	Federal Income Tax 1994 - Line 345
ba95.mpr:	200.00	0.0%	Federal Income Tax 1995 - Line 345
ba96.mpr:	200.00	0.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	200.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	200.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	200.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	200.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**CHATNF** Charitable donations maximum net income fraction

---

**DESCRIPTION**

Net income is multiplied by this parameter to give the maximum amount of charitable contributions which may be used in calculating the non-refundable charitable donations tax credit or the charitable donation deduction. The value is stored in the variable imchara.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.20000	--	Federal Income Tax 1984 - Line 243
ba85.mpr:	0.20000	0.0%	Federal Income Tax 1985 - Line 243
ba86.mpr:	0.20000	0.0%	Federal Income Tax 1986 - Line 243
ba87.mpr:	0.20000	0.0%	Federal Income Tax 1987 - Line 243
ba88.mpr:	0.20000	0.0%	Federal Income Tax 1988 - Line 340
ba89.mpr:	0.20000	0.0%	Federal Income tax 1989 - Line 340
ba90.mpr:	0.20000	0.0%	Federal Income tax 1990 - Line 340
ba91.mpr:	0.20000	0.0%	Federal Income Tax 1991 - Line 340
ba92.mpr:	0.20000	0.0%	Federal Income Tax 1992 - Line 340
ba93.mpr:	0.20000	0.0%	Federal Income Tax 1993 - Line 340
ba94.mpr:	0.20000	0.0%	Federal Income Tax 1994 - Line 340
ba95.mpr:	0.20000	0.0%	Federal Income Tax 1995 - Line 340
ba96.mpr:	0.50000	150.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	0.75000	50.0%	Federal Budget 1997
ba98.mpr:	0.75000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.75000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.75000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.75000	0.0%	Copied from ba00.mpr

**CHATR1** Charitable donations tax credit rate 1

---

## DESCRIPTION

The proportion of charitable donations below the first level (CHATL1) that may be claimed as a tax credit. This parameter is only used if MDCROPT is set to 2 for tax credits.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.17000	--	Federal Income Tax 1988 - Line 346
ba89.mpr:	0.17000	0.0%	Federal Income Tax 1989 - Line 346
ba90.mpr:	0.17000	0.0%	Federal Income tax 1990 - Line 346
ba91.mpr:	0.17000	0.0%	Federal Income Tax 1991 - Line 346
ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Line 346
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1993 - Line 346
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 - Line 346
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 - Line 346
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 - Line 349
ba97.mpr:	0.17000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.17000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.17000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.17000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.17000	0.0%	Copied from ba00.mpr

**DESCRIPTION**

The proportion of charitable donations above the first level (CHATL1) that may be claimed as a tax credit. This parameter is only used if MDCROPT is set to 2 for tax credits.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.29000	--	Federal Income Tax 1988 - Line 348
ba89.mpr:	0.29000	0.0%	Federal Income Tax 1989 - Line 348
ba90.mpr:	0.29000	0.0%	Federal Income tax 1990 - Line 348
ba91.mpr:	0.29000	0.0%	Federal Income Tax 1991 - Line 348
ba92.mpr:	0.29000	0.0%	Federal Income Tax 1992 - Line 348
ba93.mpr:	0.29000	0.0%	Federal Income Tax 1993 - Line 348
ba94.mpr:	0.29000	0.0%	Federal Income Tax 1994 - Line 348
ba95.mpr:	0.29000	0.0%	Federal Income Tax 1995 - Line 348
ba96.mpr:	0.29000	0.0%	Federal Income Tax 1996 - Line 349

ba97.mpr:	0.29000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.29000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.29000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.29000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.29000	0.0%	Copied from ba00.mpr

## **CHCM** British Columbia provincial health care surtax

---

### **DESCRIPTION**

In some years, this health care surtax rate is applied to British Columbia provincial income tax after the application of the basic surtax.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.04000	-- Federal Income Tax 1984 (BC) - Schedule 1
ba85.mpr:	0.08000	100.0% Federal Income Tax 1985 (BC) - Schedule 1
ba86.mpr:	0.08000	0.0% Federal Income Tax 1986 (BC) - Schedule 1
ba87.mpr:	0.00000	-- Federal Income Tax 1987 (BC) - Schedule 1 (Dropped)
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect

```

ba96.mpr:    0.00000    --    Copied from ba95.mpr
ba97.mpr:    0.00000    --    Copied from ba96.mpr
ba98.mpr:    0.00000    --    Copied from ba97.mpr
ba99.mpr:    0.00000    --    Copied from ba98.mpr
ba00.mpr:    0.00000    --    Copied from ba99.mpr
ba01.mpr:    0.00000    --    Copied from ba00.mpr

```

---

## **CLOSEFLAG** Close window on completion

---

### **DESCRIPTION**

The CLOSEFLAG parameter is used to control the behaviour of the windows version of SPSM when a simulation has been completed. If CLOSEFLAG is 1, SPSM will close the display window when the simulation has been completed. If CLOSEFLAG is 0, SPSM will leave its progress reporting window activated on completion, allowing the user to examine the summary statistics. Once the user has examined the summary statistics, he or she can close SPSM using the Close button. This parameter has no effect in the console version of SPSM.

---

## **CPPOPT** CPP/QPP contribution deduction/credit option [1=deduction,2=credit]

---

### **DESCRIPTION**

This parameter controls the tax treatment of CPP/QPP contributions. With a value of 1, CPP/QPP contributions are treated as a deduction from net income and with a value of 2 as a tax credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- OPTION
ba98.mpr:	2	-- OPTION
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

**CPPXM** CPP/QPP exemptible earnings

---

## DESCRIPTION

The CPP/QPP yearly basic exemption used to calculate yearly maximum contributory earnings. The exemption is applied to `idiemp` to calculate contributions on earnings from employment and to the sum of `idisenf` and `idisefm` to calculate contributions on earnings from self-employment.

## CROSS REFERENCE

Function	Description
<code>txinet</code>	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2000.00	--	Federal Income Tax 1984 - Line 202 & 203
ba85.mpr:	2300.00	15.0%	Federal Income Tax 1985 - Line 202 & 203
ba86.mpr:	2500.00	8.7%	Federal Income Tax 1986 - Line 202 & 203
ba87.mpr:	2500.00	0.0%	Federal Income Tax 1987 - Line 202 & 203
ba88.mpr:	2600.00	4.0%	Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	2700.00	3.8%	Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	2800.00	3.7%	Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	3000.00	7.1%	Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	3200.00	6.7%	Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	3300.00	3.1%	Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	3400.00	3.0%	Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	3400.00	0.0%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	3500.00	2.9%	Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	3500.00	0.0%	Finance Canada News Release, December 9, 1996
ba98.mpr:	3500.00	0.0%	Finance Canada News Release, December 9, 1996
ba99.mpr:	3626.00	3.6%	Grown from ba98.mpr using AIW=1.036
ba00.mpr:	3760.16	3.7%	Grown from ba99.mpr using AIW=1.037
ba01.mpr:	3903.05	3.8%	Grown from ba00.mpr using AIW=1.038

## DESCRIPTION

This control parameter can be used to provide a descriptive title to a specific SPSM run.

## DESCRIPTION

The British Columbia Tax reduction was discontinued after 1985. In 1985 and earlier if net income was lower than this amount the British Columbia provincial tax was reduced to equal federal tax payable.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	2980.00	-- Federal Income Tax 1984 (BC) - Schedule 1
ba85.mpr:	3160.00	6.0% Federal Income Tax 1985 (BC) - Schedule 1
ba86.mpr:	0.00	-- Federal Income Tax 1986 (BC) - Schedule 1 (Dropped)
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect

```

ba94.mpr:    0.00      --      Not in effect
ba95.mpr:    0.00      --      Not in effect
ba96.mpr:    0.00      --      Not in effect
ba97.mpr:    0.00      --      Grown from ba96.mpr using
                                DEFAULT=1.0000
ba98.mpr:    0.00      --      Grown from ba97.mpr using
                                DEFAULT=1.0000
ba99.mpr:    0.00      --      Grown from ba98.mpr using
                                DEFAULT=1.0000
ba00.mpr:    0.00      --      Grown from ba99.mpr using
                                DEFAULT=1.0000
ba01.mpr:    0.00      --      Grown from ba00.mpr using
                                DEFAULT=1.0000

```

## **CPTCBEN**    Maximum B.C. political tax credit allowed

---

### **DESCRIPTION**

This parameter is the maximum Allowable British Columbia Political Tax Credit.

### **CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

### **VALUES**

File/Year	Value	Growth Source
ba84.mpr:	500.00	--    Federal Income Tax T1C (BC) TC-1984
ba85.mpr:	500.00	0.0%    Federal Income Tax T1C (BC) TC-1985
ba86.mpr:	500.00	0.0%    Federal Income Tax T1C (BC) TC-1986
ba87.mpr:	500.00	0.0%    Federal Income Tax T1C (BC) TC-1987

ba88.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1988
ba89.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**CPTCT**      B.C. political contribution table [total donations,donation allowed]

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax T1C (BC) 1984
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba85.mpr:		[Same] Federal Income Tax T1C (BC) 1985
ba86.mpr:		[Same] Federal Income Tax T1C (BC) 1986
ba87.mpr:		[Same] Federal Income Tax T1C (BC) 1987
ba88.mpr:		[Same] Federal Income Tax T1C (BC) 1988
ba89.mpr:		[Same] Federal Income Tax T1C (BC) 1989
ba90.mpr:		[Same] Federal Income Tax T1C (BC) 1990
ba91.mpr:		[Same] Federal Income Tax T1C (BC) 1991
ba92.mpr:		[Same] Federal Income Tax T1C (BC) 1992
ba93.mpr:		[Same] Federal Income Tax T1C (BC) 1993
ba94.mpr:		[Same] Federal Income Tax T1C (BC) 1994
ba95.mpr:		[Same] Federal Income Tax T1C (BC) 1995
ba96.mpr:		[Same] Federal Income Tax T1C (BC) 1996
ba97.mpr:		[Same] Grown from ba96.mpr using NONE=1.0000

```

ba98.mpr:      [Same]   Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

## **CPTF**      British Columbia provincial tax fraction

---

### **DESCRIPTION**

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

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.44000	-- Federal Income Tax 1984 (BC) - Schedule 1
ba85.mpr:	0.44000	0.0% Federal Income Tax 1985 (BC) - Schedule 1
ba86.mpr:	0.44000	0.0% Federal Income Tax 1986 (BC) - Schedule 1
ba87.mpr:	0.51500	17.0% Federal Income Tax 1987 (BC) - Schedule 1
ba88.mpr:	0.51500	0.0% Federal Income Tax 1988 (BC) - Schedule 1
ba89.mpr:	0.51500	0.0% Federal Income Tax 1989 (BC) - Schedule 1

ba90.mpr:	0.51500	0.0%	Federal Income Tax 1990 (BC) - Schedule 1
ba91.mpr:	0.51500	0.0%	Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	0.52000	1.0%	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.52500	1.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.52500	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	0.52500	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.52000	-1.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.51000	-1.9%	B.C. Budget 1996
ba98.mpr:	0.50500	-1.0%	B.C. Budget 1996
ba99.mpr:	0.50500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50500	0.0%	Copied from ba00.mpr

**CRFLAG**      British Columbia rental reduction flag

---

## DESCRIPTION

When this parameter has a value of 1 then the British Columbia Renter Tax Reduction will be calculated. With a value of 0 it will not.

See also CRTRT, CRTRD, CRTRP, CRTRPN, CRTRB, CRTRS

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	FLAG
ba85.mpr:	0	--	FLAG
ba86.mpr:	0	--	FLAG
ba87.mpr:	0	--	FLAG
ba88.mpr:	0	--	FLAG
ba89.mpr:	1	--	FLAG
ba90.mpr:	1	--	FLAG
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	0	--	FLAG
ba94.mpr:	0	--	FLAG
ba95.mpr:	0	--	FLAG
ba96.mpr:	0	--	Copied from ba95.mpr
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

## **CRTRB** British Columbia renter tax reduction basic credit

---

## DESCRIPTION

This is the basic credit allowed when claiming the British Columbia Renter's Tax Reduction.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	200.00	-- Federal Income Tax T1C (BC)
		TC-1989
ba90.mpr:	225.00	12.5% Federal Income Tax T1C (BC)
		TC-1990
ba91.mpr:	225.00	0.0% Federal Income Tax T1C (BC)
		TC-1991
ba92.mpr:	225.00	0.0% Federal Income Tax T1C (BC)
		TC-1992
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	0.00	-- Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	0.00	-- Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	0.00	-- Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	-- Grown from ba00.mpr using NONE=1.0000

---

### **CRTRD** British Columbia renter tax reduction credit for other dependants

---

## DESCRIPTION

This parameter is the credit a filer is allowed for each eligible dependant when claiming the British Columbia Renter's Tax Reduction.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	200.00	--	Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	225.00	12.5%	Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	225.00	0.0%	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	225.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using NONE=1.0000

**DESCRIPTION**

The rate that calculates the proportion of rent allowed when claiming the British Columbia Renter's Tax Reduction.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.10000	-- Federal Income Tax T1C (BC)
		TC-1989
ba90.mpr:	0.10000	0.0% Federal Income Tax T1C (BC)
		TC-1990
ba91.mpr:	0.10000	0.0% Federal Income Tax T1C (BC)
		TC-1991
ba92.mpr:	0.10000	0.0% Federal Income Tax T1C (BC)
		TC-1992
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Copied from ba96.mpr
ba98.mpr:	0.00000	-- Copied from ba97.mpr
ba99.mpr:	0.00000	-- Copied from ba98.mpr
ba00.mpr:	0.00000	-- Copied from ba99.mpr
ba01.mpr:	0.00000	-- Copied from ba00.mpr

## DESCRIPTION

The rate which calculates the proportion of net income allowed when claiming the British Columbia Renter Tax Reduction.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.03000	--	Federal Income Tax T1C (BC)
			TC-1989
ba90.mpr:	0.03000	0.0%	Federal Income Tax T1C (BC)
			TC-1990
ba91.mpr:	0.03000	0.0%	Federal Income Tax T1C (BC)
			TC-1991
ba92.mpr:	0.03000	0.0%	Federal Income Tax T1C (BC)
			TC-1992
ba93.mpr:	0.00000	--	Dropped in 1993
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr

ba01.mpr: 0.00000 -- Copied from ba00.mpr

## **CRTS** British Columbia renter tax reduction credit for spouse

---

### **DESCRIPTION**

This parameter is an additional credit with respect to a spouse if the filer has claimed the British Columbia Renter's Tax Reduction.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	200.00	--	Federal Income Tax T1C (BC) TC-1989
ba90.mpr:	225.00	12.5%	Federal Income Tax T1C (BC) TC-1990
ba91.mpr:	225.00	0.0%	Federal Income Tax T1C (BC) TC-1991
ba92.mpr:	225.00	0.0%	Federal Income Tax T1C (BC) TC-1992
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using NONE=1.0000

```

ba98.mpr:    0.00          --      Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
                NONE=1.0000

```

**CRTRT**      B.C. renter tax reduction base amount turndown [dependants, amount]

---

**DESCRIPTION**

This table contains the base amount a filer is allowed when claiming the British Columbia Renter's Tax Reduction. Column 1 represents the number of eligible persons residing with the filer and column 2 is the base amount allowed for each eligible person claimed.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Source
ba84.mpr:	2	[Rows] Not in effect
	0 0.000	(0.0000)
	0 0.000	(0.0000)
ba85.mpr:		[Same] Not in effect
ba86.mpr:		[Same] Not in effect
ba87.mpr:		[Same] Not in effect
ba88.mpr:		[Same] Not in effect
ba89.mpr:	10	[Rows] Federal Income Tax T1C (BC)
		TC-1989
	1 10000.000	(0.0000)
	2 10000.000	(0.0000)
	3 10000.000	(0.0000)

	4	10000.000	(0.0000)	
	5	10000.000	(0.0000)	
	6	10000.000	(0.0000)	
	7	10000.000	(0.0000)	
	8	10000.000	(0.0000)	
	9	10000.000	(0.0000)	
	10	10000.000	(0.0000)	
ba90.mpr:	10	[Rows]	Federal Income Tax T1C (BC)	
		TC-1990		
	1	10000.000	(4000.0000)	
	2	14000.000	(3000.0000)	
	3	17000.000	(2000.0000)	
	4	19000.000	(1000.0000)	
	5	20000.000	(1000.0000)	
	6	21000.000	(1000.0000)	
	7	22000.000	(1000.0000)	
	8	23000.000	(1000.0000)	
	9	24000.000	(1000.0000)	
	10	25000.000	(1000.0000)	
ba91.mpr:		[Same]	Federal Income Tax T1C (BC)	
		TC-1991		
ba92.mpr:		[Same]	Federal Income Tax T1C (BC)	
		TC-1992		
ba93.mpr:	10	[Rows]	Dropped in 1993	
	1	0.000	(0.0000)	
	2	0.000	(0.0000)	
	3	0.000	(0.0000)	
	4	0.000	(0.0000)	
	5	0.000	(0.0000)	
	6	0.000	(0.0000)	
	7	0.000	(0.0000)	
	8	0.000	(0.0000)	
	9	0.000	(0.0000)	
	10	0.000	(0.0000)	
ba94.mpr:		[Same]	Not in effect	
ba95.mpr:		[Same]	Not in effect	
ba96.mpr:		[Same]	Not in effect	
ba97.mpr:		[Same]	Copied from ba96.mpr	
ba98.mpr:		[Same]	Copied from ba97.mpr	
ba99.mpr:		[Same]	Copied from ba98.mpr	
ba00.mpr:		[Same]	Copied from ba99.mpr	
ba01.mpr:		[Same]	Copied from ba00.mpr	

## DESCRIPTION

This is the first level of provincial tax payable above which a surtax at the rate of CSF applies.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	3500.00	-- Federal Income Tax 1984 (BC) - Schedule 1
ba85.mpr:	3500.00	0.0% Federal Income Tax 1985 (BC) - Schedule 1
ba86.mpr:	3500.00	0.0% Federal Income Tax 1986 (BC) - Schedule 1
ba87.mpr:	0.00	-- Federal Income Tax 1987 (BC) - Schedule 1 (Dropped)
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	9000.00	-- Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	5300.00	-41.1% Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	5300.00	0.0% Federal Income Tax 1993 (BC) - Schedule 1

ba94.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	5300.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	5300.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	5300.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	5300.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	5300.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	5300.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **CSCI2**      British Columbia surtax second cut-in level

---

### **DESCRIPTION**

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of CSF2 applies.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect

ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	9000.00	--	Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	9000.00	0.0%	Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	9000.00	0.0%	Federal Income Tax T1C (BC) 1994
ba95.mpr:	9000.00	0.0%	Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	8915.00	-0.9%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	8745.00	-1.9%	B.C. Budget 1996
ba98.mpr:	8660.00	-1.0%	B.C. Budget 1996
ba99.mpr:	8660.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	8660.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	8660.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## CSDC

## British Columbia provincial surtax dependant credit

---

### DESCRIPTION

In British Columbia, high income provincial surtax (part of impsur) is calculated as CSF percent of provincial taxes above the level CSCI less an allowance of CSDC dollars for each dependant child.

### CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	50.00	-- Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	50.00	0.0% Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	50.00	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (BC) 1996
ba97.mpr:	50.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	50.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	50.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	50.00	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	50.00	0.0% Grown from ba00.mpr using NONE=1.0000

---

### CSF British Columbia surtax first level rate

## DESCRIPTION

This is the surtax rate payable on provincial tax payable above the level CSCI.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above

the level CSC12 less an allowance of CSDC for each dependant child (imchclm).

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.10000	-- Federal Income Tax 1984 (BC) - Schedule 1
ba85.mpr:	0.10000	0.0% Federal Income Tax 1985 (BC) - Schedule 1
ba86.mpr:	0.10000	0.0% Federal Income Tax 1986 (BC) - Schedule 1
ba87.mpr:	0.00000	-- Federal Income Tax 1987 (BC) - Schedule 1 (Dropped)
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.10000	-- Federal Income Tax 1991 (BC) - Schedule 1
ba92.mpr:	0.10000	0.0% Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.20000	100.0% Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.20000	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba95.mpr:	0.30000	50.0% Federal Income Tax T1C (BC) TC-1995
ba96.mpr:	0.30000	0.0% Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.30000	0.0% Copied from ba96.mpr
ba98.mpr:	0.30000	0.0% Copied from ba97.mpr
ba99.mpr:	0.30000	0.0% Copied from ba98.mpr
ba00.mpr:	0.30000	0.0% Copied from ba99.mpr
ba01.mpr:	0.30000	0.0% Copied from ba00.mpr

## DESCRIPTION

The rate which is applied to Provincial Income Tax ( imtxp ) exceeding CSCI2 to calculate the B.C. surtax. Thus the total rate of surtax above the second tier cut-in CSCI2 would be the sum of this parameter and CSF.

For British Columbia, the SPSM calculates provincial surtax (impsur) as CSF percent of provincial taxes (imtxp) above the level CSCI plus CSF2 percent of provincial taxes above the level CSCI2 less an allowance of CSDC for each dependant child (imchclm).

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.10000	-- Federal Income Tax 1992 (BC) - Schedule 1
ba93.mpr:	0.10000	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba94.mpr:	0.10000	0.0% Federal Income Tax 1993 (BC) - Schedule 1
ba95.mpr:	0.20000	100.0% Federal Income Tax T1C (BC) TC-1995

ba96.mpr:	0.21500	7.5%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	0.24500	14.0%	B.C. Budget 1996
ba98.mpr:	0.26000	6.1%	B.C. Budget 1996
ba99.mpr:	0.26000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.26000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.26000	0.0%	Copied from ba00.mpr

**CSTC** British Columbia stc amount

---

**DESCRIPTION**

This is the individual maximum entitlement under the B.C. sales tax credit which is claimed with respect to the head, spouse and children within a nuclear family.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	50.00	--	Federal Income Tax T1C (BC) - 1993
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) 1994

ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) 1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (BC) 1996
ba97.mpr:	50.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	50.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	50.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	50.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	50.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **CSTCFLAG** British Columbia sales tax credit flag

---

### **DESCRIPTION**

When this parameter has a value of 1 the British Columbia sales tax credit will be calculated. With a value of 0 it will not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- FLAG
ba85.mpr:	0	-- FLAG
ba86.mpr:	0	-- FLAG
ba87.mpr:	0	-- FLAG
ba88.mpr:	0	-- FLAG
ba89.mpr:	0	-- FLAG
ba90.mpr:	0	-- FLAG

ba91.mpr:	0	--	FLAG
ba92.mpr:	0	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**CSTCR**      British Columbia stc reduction rate

---

**DESCRIPTION**

This is the rate used to calculate the reduction of the British Columbia Sales Tax Credit. It is applied to family income above a calculated threshold (called the base amount) to determine a dollar amount to subtract from the family's sales tax credit entitlement.

**CROSS REFERENCE**

Function	Description
txbc	Compute provincial taxes for British Columbia

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

ba93.mpr:	0.02	--	Federal Income Tax T1C (BC)
		- 1993	
ba94.mpr:	0.02	0.0%	Federal Income Tax T1C (BC)
		1994	
ba95.mpr:	0.02	0.0%	Federal Income Tax T1C (BC)
		1995	
ba96.mpr:	0.02	0.0%	Federal Income Tax T1C (BC)
		1996	
ba97.mpr:	0.02	0.0%	Copied from ba96.mpr
ba98.mpr:	0.02	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02	0.0%	Copied from ba00.mpr

## **CSTHINC**      British Columbia cf head income threshold (stc)

---

### **DESCRIPTION**

This is the base amount for the head for determining the British Columbia sales tax credit. Base amounts for the head (CSTHINC), spouse (CSTSINC) and children (CSTKINC) are added up to give a family base amount below which B.C. sales tax credits are not reduced.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txbc	Compute provincial taxes for British Columbia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	15000.00	--	Federal Income Tax T1C (BC)
		- 1993	
ba94.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC)
		1994	
ba95.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC)
		1995	
ba96.mpr:	15000.00	0.0%	Federal Income Tax T1C (BC)
		1996	
ba97.mpr:	15000.00	0.0%	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:	15000.00	0.0%	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:	15000.00	0.0%	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:	15000.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	15000.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

---

**CSTKINC**      British Columbia kid income threshold top-up (stc)

---

## DESCRIPTION

This is base amount per child for the British Columbia sales tax credit. Base amounts for the head (CSTHINC), spouse (CSTSINC) and children are added up to give a family base amount below which B.C. sales tax credits are not reduced.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	3000.00	-- Federal Income Tax T1C (BC) - 1993
ba94.mpr:	3000.00	0.0% Federal Income Tax T1C (BC) 1994
ba95.mpr:	3000.00	0.0% Federal Income Tax T1C (BC) 1995
ba96.mpr:	3000.00	0.0% Federal Income Tax T1C (BC) 1996
ba97.mpr:	3000.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	3000.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	3000.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	3000.00	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	3000.00	0.0% Grown from ba00.mpr using NONE=1.0000

## **CSTSINC** British Columbia spousal income threshold top-up (stc)

---

## DESCRIPTION

This is the base amount for the spouse for determining the British Columbia sales tax credit. Base amounts for the head (CSTHINC), spouse (CSTSINC) and children (CSTKINC) are added up to give a family base amount below which B.C. sales tax credits are not reduced.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	3000.00	--	Federal Income Tax T1C (BC)
		- 1993	
ba94.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC)
		1994	
ba95.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC)
		1995	
ba96.mpr:	3000.00	0.0%	Federal Income Tax T1C (BC)
		1996	
ba97.mpr:	3000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	3000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	3000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	3000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	3000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

When CTCREF is set to 1 child tax credit benefits will be reduced by this fraction (CTCERF) of child care expenses claimed.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.25000	-- Federal Income Tax 1988 - Schedule 7 & see Line 550
ba89.mpr:	0.25000	0.0% Federal Income Tax 1989 - Schedule 7 & see Line 550
ba90.mpr:	0.25000	0.0% Federal Income Tax 1990 - Schedule 7 & see Line 550
ba91.mpr:	0.25000	0.0% Federal Income Tax 1991 - Schedule 7 & see Line 550
ba92.mpr:	0.25000	0.0% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00000	-- Dropped in 1993
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Copied from ba96.mpr
ba98.mpr:	0.00000	-- Copied from ba97.mpr
ba99.mpr:	0.00000	-- Copied from ba98.mpr
ba00.mpr:	0.00000	-- Copied from ba99.mpr

**CTCFALC** FAMEX reporting error adjustment: Alcohol [prov]

---

**DESCRIPTION**

The sum of the alcohol expenditures on the SPSD/M are known to be well below the provincial control totals. The role of this parameter is to scale the model expenditures to conform with these control totals. This is necessary as alcohol is amongst the most heavily taxed commodities.

**CTCFGAS** FAMEX reporting error adjustment: Gasoline [prov]

---

**DESCRIPTION**

The sum of the gasoline expenditures on the SPSD/M are not in alignment with the provincial control totals. This parameter is used to scale the gasoline expenditures to conform with provincial control totals. Like alcohol, gasoline is a heavily taxed commodity.

**CTCFTOB** FAMEX reporting error adjustment: Tobacco [prov]

---

**DESCRIPTION**

The sum of the tobacco expenditures on the SPSD/M fall short of provincial control totals. This parameter scales the model expenditures to conform with these control totals. Tobacco is the most heavily taxed commodity.

**CTCIFLAG** Refundable tax credits social assistance income inclusion flag

---

**DESCRIPTION**

This parameter controls the inclusion of Social Assistance Income (Federal Social Assistance, Provincial Social Assistance, the Guaranteed Income Supplement and the Provincial GIS Supplement) in the calculation of net income for the purpose of reducing the Child Tax Credit and the Federal Sales Tax Credit. With a value of 0, Social Assistance income is excluded from net income, with a value of 1, it is included.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit
txfstc	Compute federal sales tax credit
txnflid	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	1	-- Federal Income Tax 1986 - Schedule 10
ba87.mpr:	1	-- Federal Income Tax 1987 - Schedule 10
ba88.mpr:	1	-- Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	1	-- Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	1	-- Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	1	-- Federal Income Tax 1991 1 Schedule 7 & Line 444
ba92.mpr:	1	-- Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	1	-- Federal Income Tax 1993 - p.10 && Lines 144-147
ba94.mpr:	1	-- Federal Income Tax 1994 - p.10 && Lines 144-147
ba95.mpr:	1	-- Federal Income Tax 1995 - p.10 && Lines 144-147
ba96.mpr:	1	-- Federal Income Tax 1996 - p.10 && Lines 144-147
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

## DESCRIPTION

Family net income calculated for the purposes of taxing back the Child Tax Credit is always multiplied by this factor prior to taxing back Child Tax Credits.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.00000	--	User supplied
ba85.mpr:	1.00000	0.0%	User supplied
ba86.mpr:	1.00000	0.0%	User supplied
ba87.mpr:	1.00000	0.0%	User supplied
ba88.mpr:	1.00000	0.0%	User supplied
ba89.mpr:	1.00000	0.0%	User supplied
ba90.mpr:	1.00000	0.0%	User supplied
ba91.mpr:	1.00000	0.0%	User supplied
ba92.mpr:	1.00000	0.0%	User supplied
ba93.mpr:	1.00000	0.0%	User supplied
ba94.mpr:	1.00000	0.0%	User supplied
ba95.mpr:	1.00000	0.0%	User supplied
ba96.mpr:	1.00000	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## DESCRIPTION

When CTCOPT is set to 1, the Federal Child Tax Credit is calculated. When the value is 2, the Federal Integrated Child Tax Benefit proposed in the 1993 Federal Budget is calculated.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	1	-- OPTION
ba92.mpr:	1	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

## DESCRIPTION

This is the amount allowable per child in calculating the refundable Child Tax Credit. This parameter is used only if CTCOPT is set to 1.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	367.00	-- Federal Income Tax 1984 - Schedule 10 & Line 450
ba85.mpr:	384.00	4.6% Federal Income Tax 1985 - Schedule 10 & Line 450
ba86.mpr:	454.00	18.2% Federal Income Tax 1986 - Schedule 10 & Line 450
ba87.mpr:	489.00	7.7% Federal Income Tax 1987 - Schedule 10 & Line 450
ba88.mpr:	559.00	14.3% Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	565.00	1.1% Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	575.00	1.8% Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	585.00	1.7% Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	601.00	2.7% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect

```

ba97.mpr:    0.00          --      Grown from ba96.mpr using
CPIM3=1.000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
CPIM3=1.000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
CPIM3=1.000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
CPIM3=1.000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
CPIM3=1.000

```

---

**CTCREF**      CTC post-reform rules flag

---

## DESCRIPTION

In 1988 a number of changes were introduced to the child tax credit including a supplement for young children and the reduction of benefits by child care expenses claimed. When CTCREF is set to 1 the 1988 reform rules will be applied.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	1	-- Federal Income tax 1988 - Schedule 7 & Line 444
ba89.mpr:	1	-- Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	1	-- Federal Income Tax 1990 - Schedule 7 & Line 444

ba91.mpr:	1	--	Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	1	--	Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0	--	Dropped in 1993
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

**CTCRR** Child tax credit reduction rate

---

**DESCRIPTION**

The rate at which family net income (head plus spouse) reduces the total Child Tax Credit. This parameter is used only if CTCOPT is set to 1.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.05000	--	Federal Income Tax 1984 - Schedule 10 & Line 450
ba85.mpr:	0.05000	0.0%	Federal Income Tax 1985 - Schedule 10 & Line 450
ba86.mpr:	0.05000	0.0%	Federal Income Tax 1986 - Schedule 10 & Line 450
ba87.mpr:	0.05000	0.0%	Federal Income Tax 1987 - Schedule 10 & Line 450

ba88.mpr:	0.05000	0.0%	Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	0.05000	0.0%	Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	0.05000	0.0%	Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	0.05000	0.0%	Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	0.05000	0.0%	Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00000	--	Dropped in 1993
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**CTCSUP**      CTC young child supplement

---

**DESCRIPTION**

Beginning in 1988 the child tax credit paid an additional supplement with respect to children under the age of 7. This parameter is the amount of the supplement.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect

ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	100.00	--	Federal Income Tax 1988 - Schedule 7 & see Line 546
ba89.mpr:	200.00	100.0%	Federal Income Tax 1989 - Schedule 7 & see Line 546
ba90.mpr:	203.00	1.5%	Federal Income Tax 1990 - Schedule 7 & see Line 546
ba91.mpr:	207.00	2.0%	Federal Income Tax 1991 - Schedule 7 & see Line 546
ba92.mpr:	213.00	2.9%	Federal Income Tax 1992 - Schedule 7 & see Line 546
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

## **CTCTD**      Family income child tax credit turndown

---

### **DESCRIPTION**

The level of family net income (head plus spouse) above which the Federal Child Tax Credit begins to be paid at a lower rate. If family income (the sum of the net income of the head and spouse) exceeds this amount the total Child Tax Credit is reduced by a proportion (CTCRR) of income exceeding the turndown CTCTD.

See CTCIFLAG for a description of the options to include Social Assistance income in the calculation of net income for the purpose of reducing the Child Tax Credit.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	26330.00	-- Federal Income Tax 1984 - Schedule 10 & Line 450
ba85.mpr:	26330.00	0.0% Federal Income Tax 1985 - Schedule 10 & Line 450
ba86.mpr:	23500.00	-10.7% Federal Income Tax 1986 - Schedule 10 & Line 450
ba87.mpr:	23760.00	1.1% Federal Income Tax 1987 - Schedule 10 & Line 450
ba88.mpr:	24090.00	1.4% Federal Income Tax 1988 - Schedule 7 & Line 444
ba89.mpr:	24355.00	1.1% Federal Income Tax 1989 - Schedule 7 & Line 444
ba90.mpr:	24769.00	1.7% Federal Income Tax 1990 - Schedule 7 & Line 444
ba91.mpr:	25215.00	1.8% Federal Income Tax 1991 - Schedule 7 & Line 444
ba92.mpr:	25921.00	2.8% Federal Income Tax 1992 - Schedule 7 & Line 444
ba93.mpr:	0.00	-- Dropped in 1993
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPIM3=1.000

ba01.mpr: 0.00 -- Grown from ba00.mpr using  
CPIM3=1.000

**CTCTUR** CTC take up rate table [benefit,rate]

---

**DESCRIPTION**

Probability of a filer applying for the Child Tax Credit by Child Tax Credit benefit level.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Source
ba84.mpr:	5	[Rows] User supplied
0	1.000	(0.0000)
500	1.000	(0.0000)
1020	1.000	(0.0000)
3000	1.000	(0.0000)
5000	1.000	(0.0000)
ba85.mpr:		[Same] User supplied
ba86.mpr:		[Same] User supplied
ba87.mpr:		[Same] User supplied
ba88.mpr:		[Same] User supplied
ba89.mpr:		[Same] User supplied
ba90.mpr:		[Same] User supplied
ba91.mpr:		[Same] User supplied
ba92.mpr:		[Same] User supplied
ba93.mpr:		[Same] User supplied
ba94.mpr:	5	[Rows] User supplied
0	1.000	(0.0000)
501	1.000	(0.0000)
1023	1.000	(0.0000)
3009	1.000	(0.0000)

5015	1.000	(0.0000)	
ba95.mpr:	5	[Rows]	User supplied
0	1.000	(0.0000)	
511	1.000	(0.0000)	
1042	1.000	(0.0000)	
3066	1.000	(0.0000)	
5110	1.000	(0.0000)	
ba96.mpr:		[Same]	User supplied
ba97.mpr:	5	[Rows]	Grown from ba96.mpr using CPI=1.019
0	1.000	(0.0000)	
521	1.000	(0.0000)	
1062	1.000	(0.0000)	
3124	1.000	(0.0000)	
5207	1.000	(0.0000)	
ba98.mpr:	5	[Rows]	Grown from ba97.mpr using CPI=1.022
0	1.000	(0.0000)	
532	1.000	(0.0000)	
1085	1.000	(0.0000)	
3193	1.000	(0.0000)	
5322	1.000	(0.0000)	
ba99.mpr:	5	[Rows]	Grown from ba98.mpr using CPI=1.022
0	1.000	(0.0000)	
544	1.000	(0.0000)	
1109	1.000	(0.0000)	
3263	1.000	(0.0000)	
5439	1.000	(0.0000)	
ba00.mpr:	5	[Rows]	Grown from ba99.mpr using CPI=1.024
0	1.000	(0.0000)	
557	1.000	(0.0000)	
1136	1.000	(0.0000)	
3341	1.000	(0.0000)	
5570	1.000	(0.0000)	
ba01.mpr:	5	[Rows]	Grown from ba00.mpr using CPI=1.026
0	1.000	(0.0000)	
571	1.000	(0.0000)	
1166	1.000	(0.0000)	
3428	1.000	(0.0000)	
5715	1.000	(0.0000)	

## DESCRIPTION

If this flag is set to 0, commodity taxes are calculated at the total federal government and total provincial government level for each household. If the flag is turned on (set to 1) then 12 detailed tax types are calculated. For any commodity tax calculation CTDFLAG must be set to 1.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	FLAG
ba85.mpr:	0	--	FLAG
ba86.mpr:	0	--	FLAG
ba87.mpr:	0	--	FLAG
ba88.mpr:	0	--	FLAG
ba89.mpr:	0	--	FLAG
ba90.mpr:	0	--	FLAG
ba91.mpr:	0	--	FLAG
ba92.mpr:	0	--	FLAG
ba93.mpr:	0	--	To calculate 12 tax types
ba94.mpr:	0	--	To calculate 12 tax types
ba95.mpr:	0	--	To calculate 12 tax types
ba96.mpr:	0	--	Copied from ba95.mpr
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

## DESCRIPTION

There exist some conceptual differences between the expenditures of the input-output model which computes the effective commodity tax parameters and the SPSD/M observation stemming from survey data. This parameter is used to adjust the SPSD/M expenditures before applying the i-o commodity tax rates. For additional information on this issue, consult the *SPSD/M Commodity Tax User's Guide*.

## DESCRIPTION

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. Custom import duties are levied on imported goods used for both manufacture and final demand consumption. They are ad-valorem based. Their impact is being diminished as the General Agreement on Tariffs and Trade (GATT) discussions lead to rate reductions. These levies are incorporated into the producer's price of a good such that revenues from the federal manufacturer's sales tax and other excise taxes are subject to their levels.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Growth Source
CTFCID	Please see actual parameter files or /spsd/parmvls.prn	for values

## DESCRIPTION

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. Under the excise act duties are levied on tobacco products and alcoholic beverages (other than wines) made in Canada. These commodities are under the control of the crown until these duties are paid. They are then stamped accordingly. These duties, like custom import duties, are included in the producer's price of the commodity. They typically take the form of specific quantity rates; they are not ad-valorem taxes. Revenues generated by the manufacturers sales tax and federal excise takes are conditioned on these levels.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Growth Source
CTFEXD	Please see actual parameter files or /spsd/parmvals.prn for values	

## DESCRIPTION

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. Some commodities are additionally taxed on the producer price base through provisions in the Excise Tax Act. Taxes under this heading include: Gasoline, Diesel, and Aviation Fuel excise taxes; Tobacco and Alcohol excise taxes; Air transportation tax; Telecommunications programming tax; other excise taxes levied on heavy cars, air conditioners, jewelry, clocks, watches, lighters, playing cards etc.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Growth Source
CTFEXT	Please see actual parameter files or /spsd/parmvals.prn for values	

**CTFGST** Federal GST [com]

---

## DESCRIPTION

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. This is a dummy tax type set to 0 for historical simulations. It is provided to users who wish to use this in the context of tax reform.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year            Value            Growth Source

CTFGST Please see actual parameter files or /spsd/parmvals.prn  
for values

**CTFLAG**            Commodity tax activation flag

---

## DESCRIPTION

In order to generate commodity tax results this flag must be set to 1. The parameter will be set to 0 in mpc.c if FXVFLAG is set to 0.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
memo2	Compute consumable income, etc.
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- To generate commodity tax results
ba85.mpr:	1	-- To generate commodity tax results
ba86.mpr:	1	-- To generate commodity tax results
ba87.mpr:	1	-- To generate commodity tax results
ba88.mpr:	1	-- To generate commodity tax results

ba89.mpr:	1	--	To generate commodity tax results
ba90.mpr:	1	--	To generate commodity tax results
ba91.mpr:	1	--	To generate commodity tax results
ba92.mpr:	1	--	To generate commodity tax results
ba93.mpr:	1	--	To generate commodity tax results
ba94.mpr:	1	--	To generate commodity tax results
ba95.mpr:	1	--	To generate commodity tax results
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**CTFMFG** Federal manufacturer's sales [com]

---

## DESCRIPTION

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. It is levied on all finished manufactured goods at the producer's sales price irrespective of whether wholesalers, retailers, or individual consumers are the purchasers. It is levied upon the customs value of imported goods, including any applicable duty. For a list of exemptions see the *COMTAX Users Guide*.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year            Value            Growth Source

CTFMFG Please see actual parameter files or /spsd/parmvals.prn  
for values

**CTFOEN**            Federal other energy taxes [com]

---

## DESCRIPTION

This parameter represents the effective tax rates of one of six detailed federal commodity tax types. These are taxes which were brought in under the 1981 National Energy Program. They had significant impacts on Federal Government revenues through the early 1980s but by 1986 they have been phased out. They are as follows: Natural Gas & Gas Liquids Excise Tax; Oil Export Charges; Canadian Ownership Special Charge.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year            Value            Growth Source

CTFOEN Please see actual parameter files or /spsd/parmvals.prn  
for values

**CTFTOT** federal total retail tax equivalent

---

**DESCRIPTION**

This is a derived parameter calculated in mpc.c. It is a total across all commodities of Federal custom import duties, Federal excise duties, Federal excise taxes, Federal manufacturer's sales, Federal other energy taxes, and Federal retail sales tax.

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits
txhhexp	Compute and pro-rate household taxes, rent, etc.

**CTLPROP** Local property taxes

---

**DESCRIPTION**

This parameter is the scaling factor supplied by the user to allow for adjustments to local property taxes.

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr :	1.00	--	user-supplied

ba85.mpr:	1.00	0.0%	user-supplied
ba86.mpr:	1.00	0.0%	user-supplied
ba87.mpr:	1.00	0.0%	user-supplied
ba88.mpr:	1.00	0.0%	user-supplied
ba89.mpr:	1.00	0.0%	user-supplied
ba90.mpr:	1.00	0.0%	user-supplied
ba91.mpr:	1.00	0.0%	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00	0.0%	Copied from ba00.mpr

**CTNES**                      Expenditures NES

---

**DESCRIPTION**

This parameter is the scaling factor supplied by the user to allow for adjustments to expenditures not specified elsewhere.

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	1.00	--	user-supplied
ba85.mpr:	1.00	0.0%	user-supplied
ba86.mpr:	1.00	0.0%	user-supplied
ba87.mpr:	1.00	0.0%	user-supplied

ba88.mpr:	1.00	0.0%	user-supplied
ba89.mpr:	1.00	0.0%	user-supplied
ba90.mpr:	1.00	0.0%	user-supplied
ba91.mpr:	1.00	0.0%	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00	0.0%	Copied from ba00.mpr

**CTOPT**      Commodity tax calculation method [1=FAMEX,2=SPSM]

---

**DESCRIPTION**

This parameter controls the way in which commodity taxes are calculated.

1 = Calculate commodity tax conserving FAMEX total.

2 = Calculate tax using ratio to shared income concept

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	2	-- OPTION
ba85.mpr:	2	-- OPTION
ba86.mpr:	2	-- OPTION
ba87.mpr:	2	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION

```

ba90.mpr: 2 -- OPTION
ba91.mpr: 2 -- OPTION
ba92.mpr: 2 -- OPTION
ba93.mpr: 2 -- OPTION
ba94.mpr: 2 -- OPTION
ba95.mpr: 2 -- OPTION
ba96.mpr: 2 -- Copied from ba95.mpr
ba97.mpr: 2 -- Copied from ba96.mpr
ba98.mpr: 2 -- Copied from ba97.mpr
ba99.mpr: 2 -- Copied from ba98.mpr
ba00.mpr: 2 -- Copied from ba99.mpr
ba01.mpr: 2 -- Copied from ba00.mpr

```

## CTPAMU Provincial amusement tax [prov]

---

### DESCRIPTION

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax pertains to admissions to theaters, travelling amusements (i.e. circuses) and the like. This tax is not responsible for revenues earned on pari-mutuel betting activities.

### CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

### VALUES

File/Year	Value	Source
ba84.mpr:	10	[Rows] rates84r.ios 290197
0.00094		
0.08126		
0.02003		
0.01974		
0.03449		
0.05152		

0.02227			
0.01125			
0.01585			
0.02116			
ba85.mpr:	10	[Rows]	rates85r.ios 290197
0.00000	-100.0%		
0.07725	-4.9%		
0.05247	162.0%		
0.02279	15.5%		
0.04533	31.4%		
0.04233	-17.8%		
0.03041	36.6%		
0.01283	14.0%		
0.02116	33.5%		
0.02542	20.1%		
ba86.mpr:	10	[Rows]	rates86r.ios 290197
0.00000	--		
0.06020	-22.1%		
0.04407	-16.0%		
0.01927	-15.4%		
0.03606	-20.5%		
0.03254	-23.1%		
0.02431	-20.1%		
0.01021	-20.4%		
0.01614	-23.7%		
0.01576	-38.0%		
ba87.mpr:	10	[Rows]	rates87r.ios 290197
0.00000	--		
0.08695	44.4%		
0.04583	4.0%		
0.02722	41.3%		
0.02605	-27.8%		
0.03571	9.7%		
0.02800	15.2%		
0.01060	3.8%		
0.01882	16.6%		
0.01659	5.3%		
ba88.mpr:	10	[Rows]	rates88r.ios 290197
0.00000	--		
0.03653	-58.0%		
0.03087	-32.6%		
0.01691	-37.9%		
0.02315	-11.1%		
0.04247	18.9%		
0.01606	-42.6%		
0.00511	-51.8%		
0.00973	-48.3%		

0.00993	-40.1%		
ba89.mpr:	10	[Rows]	rates89r.ios 290197
0.00000	--		
0.03525	-3.5%		
0.01736	-43.8%		
0.01192	-29.5%		
0.02217	-4.2%		
0.04407	3.8%		
0.01535	-4.4%		
0.02301	350.3%		
0.00913	-6.2%		
0.01153	16.1%		
ba90.mpr:	10	[Rows]	rates90r.ios 290197
0.00000	--		
0.03275	-7.1%		
0.01564	-9.9%		
0.01068	-10.4%		
0.02033	-8.3%		
0.04025	-8.7%		
0.01501	-2.2%		
0.01317	-42.8%		
0.01057	15.8%		
0.00984	-14.7%		
ba91.mpr:	10	[Rows]	rates91r.ios 300197
0.00000	--		
0.02664	-18.7%		
0.01406	-10.1%		
0.00844	-21.0%		
0.01870	-8.0%		
0.03228	-19.8%		
0.01134	-24.5%		
0.00318	-75.9%		
0.00988	-6.5%		
0.00920	-6.5%		
ba92.mpr:	10	[Rows]	ctrates.ksh 040297
0.00000	--		
0.02123	-20.3%		
0.00845	-39.9%		
0.00694	-17.8%		
0.01319	-29.5%		
0.03776	17.0%		
0.01009	-11.0%		
0.00647	103.5%		
0.01022	3.4%		
0.00881	-4.2%		
ba93.mpr:	10	[Rows]	rates93r.ios 300197
0.00000	--		

0.01967	-7.3%		
0.01113	31.7%		
0.00659	-5.0%		
0.01112	-15.7%		
0.03840	1.7%		
0.00682	-32.4%		
0.00920	42.2%		
0.00798	-21.9%		
0.00783	-11.1%		
ba94.mpr:	10	[Rows]	rates94r.ios 310197
0.00000	--		
0.01863	-5.3%		
0.01268	13.9%		
0.00611	-7.3%		
0.01015	-8.7%		
0.03876	0.9%		
0.00599	-12.2%		
0.00493	-46.4%		
0.00628	-21.3%		
0.00444	-43.3%		
ba95.mpr:	10	[Rows]	rates95r.ios 310197
0.00000	--		
0.01767	-5.2%		
0.00944	-25.6%		
0.00570	-6.7%		
0.00868	-14.5%		
0.05221	34.7%		
0.00570	-4.8%		
0.00447	-9.3%		
0.00509	-18.9%		
0.00568	27.9%		
ba96.mpr:	10	[Rows]	rates96r.ios 030297
0.00000	--		
0.01781	0.8%		
0.00945	0.1%		
0.00571	0.2%		
0.00868	0.0%		
0.05220	0.0%		
0.00570	0.0%		
0.00448	0.2%		
0.00509	0.0%		
0.00568	0.0%		
ba97.mpr:	10	[Rows]	ctrates.ksh 040297
0.00000	--		
0.01767	-0.8%		
0.00950	0.5%		
0.00569	-0.4%		

0.00866	-0.2%	
0.05215	-0.1%	
0.00570	0.0%	
0.00447	-0.2%	
0.00509	0.0%	
0.00568	0.0%	
ba98.mpr:		[Same] Grown from ba97.mpr using NONE=1.0000
ba99.mpr:		[Same] Grown from ba98.mpr using NONE=1.0000
ba00.mpr:		[Same] Grown from ba99.mpr using NONE=1.0000
ba01.mpr:		[Same] Grown from ba00.mpr using NONE=1.0000

## **CTPGAS** Provincial gasoline tax [prov]

---

### **DESCRIPTION**

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax is applied to gasoline and diesel fuel use independent of whether the use occurs in goods producing or final demand sectors.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
CTPGAS	Please see actual parameter files or /spsd/parmvls.prn for values	

**DESCRIPTION**

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This fee applies to domestic beer producers in only four of the provinces: British Columbia; Ontario; Quebec; and Newfoundland.

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

**VALUES**

File/Year	Value	Source
ba84.mpr :	10	[Rows] rates84r.ios 290197
0.50874		
0.00000		
0.00000		
0.00000		
0.06235		
0.19906		
0.00000		
0.00000		
0.00000		
0.12345		
ba85.mpr :	10	[Rows] rates85r.ios 290197
0.46537	-8.5%	
0.00000	--	
0.00000	--	
0.00000	--	
0.05106	-18.1%	
0.18565	-6.7%	
0.00000	--	
0.00000	--	

0.00000	--		
0.15925	29.0%		
ba86.mpr:	10	[Rows]	rates86r.ios 290197
0.39534	-15.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.05311	4.0%		
0.18178	-2.1%		
0.00000	--		
0.00000	--		
0.00000	--		
0.16003	0.5%		
ba87.mpr:	10	[Rows]	rates87r.ios 290197
0.41718	5.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.04218	-20.6%		
0.20611	13.4%		
0.00000	--		
0.00000	--		
0.00000	--		
0.17603	10.0%		
ba88.mpr:	10	[Rows]	rates88r.ios 290197
0.33732	-19.1%		
0.00000	--		
0.00000	--		
0.00000	--		
0.03976	-5.7%		
0.22572	9.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.13673	-22.3%		
ba89.mpr:	10	[Rows]	rates89r.ios 290197
0.29958	-11.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.03707	-6.8%		
0.18734	-17.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.11337	-17.1%		
ba90.mpr:	10	[Rows]	rates90r.ios 290197

0.32234	7.6%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06038	62.9%		
0.25376	35.5%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00513	-95.5%		
ba91.mpr:	10	[Rows]	rates91r.ios 300197
0.26425	-18.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.06638	9.9%		
0.25177	-0.8%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00453	-11.7%		
ba92.mpr:	10	[Rows]	ctrates.ksh 040297
0.30998	17.3%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07636	15.0%		
0.25220	0.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00438	-3.3%		
ba93.mpr:	10	[Rows]	rates93r.ios 300197
0.34208	10.4%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07856	2.9%		
0.26621	5.6%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00430	-1.8%		
ba94.mpr:	10	[Rows]	rates94r.ios 310197
0.37041	8.3%		
0.00000	--		
0.00000	--		

0.00000	--		
0.08531	8.6%		
0.28023	5.3%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00439	2.1%		
ba95.mpr:	10	[Rows]	rates95r.ios 310197
0.36161	-2.4%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07843	-8.1%		
0.26070	-7.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00406	-7.5%		
ba96.mpr:	10	[Rows]	rates96r.ios 030297
0.36080	-0.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07842	0.0%		
0.26070	0.0%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	-100.0%		
ba97.mpr:	10	[Rows]	ctrates.ksh 040297
0.31640	-12.3%		
0.00000	--		
0.00000	--		
0.00000	--		
0.07772	-0.9%		
0.25751	-1.2%		
0.00000	--		
0.00000	--		
0.00000	--		
0.00000	--		
ba98.mpr:		[Same]	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:		[Same]	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:		[Same]	Grown from ba99.mpr using NONE=1.0000

ba01.mpr: [Same] Grown from ba00.mpr using  
NONE=1.0000

**CTPPLQ** Provincial profits on liquor commissions [prov]

---

**DESCRIPTION**

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. These profits are defined as the value of gross sales less administrative and general expenses. The value of gross sales is, in part, a function of the markups over costs the provincial government applies. These changes do not require statutory revisions.

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

**VALUES**

File/Year	Value	Source
ba84.mpr:	10	[Rows] rates84r.ios 290197
0.48716		
0.59417		
1.02054		
0.90696		
0.36028		
0.50990		
1.07060		
0.99242		
0.77951		
0.70221		
ba85.mpr:	10	[Rows] rates85r.ios 290197
0.98709	102.6%	
0.71621	20.5%	
0.91610	-10.2%	
0.99123	9.3%	

0.36590	1.6%		
0.49205	-3.5%		
1.07317	0.2%		
1.20653	21.6%		
0.75730	-2.8%		
0.72183	2.8%		
ba86.mpr:	10	[Rows]	rates86r.ios 290197
0.41831	-57.6%		
0.54214	-24.3%		
0.96371	5.2%		
0.93600	-5.6%		
0.34249	-6.4%		
0.43300	-12.0%		
1.00963	-5.9%		
0.85768	-28.9%		
0.75877	0.2%		
0.67521	-6.5%		
ba87.mpr:	10	[Rows]	rates87r.ios 290197
0.52203	24.8%		
0.54833	1.1%		
0.90341	-6.3%		
0.99671	6.5%		
0.33155	-3.2%		
0.41905	-3.2%		
1.03239	2.3%		
0.88925	3.7%		
0.87675	15.5%		
0.63263	-6.3%		
ba88.mpr:	10	[Rows]	rates88r.ios 290197
0.35003	-32.9%		
0.50791	-7.4%		
0.86284	-4.5%		
0.91509	-8.2%		
0.31347	-5.5%		
0.38713	-7.6%		
1.00556	-2.6%		
0.91798	3.2%		
0.86845	-0.9%		
0.61834	-2.3%		
ba89.mpr:	10	[Rows]	rates89r.ios 290197
0.32880	-6.1%		
0.50375	-0.8%		
0.81202	-5.9%		
0.85300	-6.8%		
0.28056	-10.5%		
0.37730	-2.5%		
0.96061	-4.5%		

0.87840	-4.3%		
0.83941	-3.3%		
0.76397	23.6%		
ba90.mpr:	10	[Rows]	rates90r.ios 290197
0.35581	8.2%		
0.52036	3.3%		
0.78513	-3.3%		
0.89714	5.2%		
0.29800	6.2%		
0.35275	-6.5%		
0.92212	-4.0%		
0.82825	-5.7%		
1.01527	21.0%		
0.75615	-1.0%		
ba91.mpr:	10	[Rows]	rates91r.ios 300197
0.29258	-17.8%		
0.41311	-20.6%		
0.72601	-7.5%		
0.74923	-16.5%		
0.24995	-16.1%		
0.34101	-3.3%		
0.81222	-11.9%		
0.71224	-14.0%		
0.92185	-9.2%		
0.70357	-7.0%		
ba92.mpr:	10	[Rows]	ctrates.ksh 040297
0.31491	7.6%		
0.48877	18.3%		
0.75524	4.0%		
0.77915	4.0%		
0.24941	-0.2%		
0.33819	-0.8%		
0.88702	9.2%		
0.79468	11.6%		
0.94238	2.2%		
0.79863	13.5%		
ba93.mpr:	10	[Rows]	rates93r.ios 300197
0.32145	2.1%		
0.45070	-7.8%		
0.76695	1.6%		
0.80089	2.8%		
0.25806	3.5%		
0.34535	2.1%		
0.92534	4.3%		
0.83405	5.0%		
0.94541	0.3%		
0.92354	15.6%		

ba94.mpr:	10	[Rows]	rates94r.ios	310197
0.35749	11.2%			
0.50726	12.5%			
0.85718	11.8%			
0.74512	-7.0%			
0.26815	3.9%			
0.37578	8.8%			
1.01460	9.6%			
0.92086	10.4%			
1.07329	13.5%			
0.96770	4.8%			
ba95.mpr:	10	[Rows]	rates95r.ios	310197
0.36737	2.8%			
0.48260	-4.9%			
0.80895	-5.6%			
0.72756	-2.4%			
0.25690	-4.2%			
0.37237	-0.9%			
0.88761	-12.5%			
0.82891	-10.0%			
0.94872	-11.6%			
0.89166	-7.9%			
ba96.mpr:	10	[Rows]	rates96r.ios	030297
0.36654	-0.2%			
0.48331	0.1%			
0.80799	-0.1%			
0.72677	-0.1%			
0.25688	0.0%			
0.37237	0.0%			
0.88594	-0.2%			
0.82919	0.0%			
0.94853	0.0%			
0.88881	-0.3%			
ba97.mpr:	10	[Rows]	ctrates.ksh	040297
0.32143	-12.3%			
0.47226	-2.3%			
0.73596	-8.9%			
0.66973	-7.8%			
0.25459	-0.9%			
0.36781	-1.2%			
0.87804	-0.9%			
0.81929	-1.2%			
0.94301	-0.6%			
0.87713	-1.3%			
ba98.mpr:		[Same]	Grown from ba97.mpr using	
			NONE=1.0000	

```

ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

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**CTPRST** Provincial retail sales tax [com x prov]

---

**DESCRIPTION**

This parameter represents the effective provincial sales tax rates, by expenditure category and province, on consumer's expenditure. Note that retail sales taxes associated with the business sector have been "pushed through" and are incorporated into CTPRST. Note also that effective tax rates are expressed with a "tax-free" consumption denominator. Please see the *COMTAX User's Guide* for a more complete exposition on effective tax rates.

**CROSS REFERENCE**

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

**VALUES**

File/Year	Value	Growth Source
CTPRST	Please see actual parameter files or /spsd/parmvls.prn	for values

---

**CTPTOB** Provincial tobacco tax [prov]

---

**DESCRIPTION**

This parameter represents the effective tax rates of one of six detailed provincial commodity tax types. This tax is applied to cigarettes and cut tobacco. In both cases it is a specific rate

tax either by cigarette or by the gram.

## CROSS REFERENCE

Function	Description
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Source
ba84.mpr:	10	[Rows] rates84r.ios 290197
1.71309		
0.68055		
0.47740		
0.86046		
0.72390		
0.92085		
0.70211		
0.75720		
0.41411		
0.68389		
ba85.mpr:	10	[Rows] rates85r.ios 290197
1.25130	-27.0%	
0.50396	-25.9%	
0.59139	23.9%	
0.89432	3.9%	
1.02930	42.2%	
0.83098	-9.8%	
0.81517	16.1%	
0.84910	12.1%	
0.35285	-14.8%	
0.69506	1.6%	
ba86.mpr:	10	[Rows] rates86r.ios 290197
1.03442	-17.3%	
0.95332	89.2%	
0.82981	40.3%	
0.95101	6.3%	
1.01188	-1.7%	

0.72320	-13.0%		
0.91431	12.2%		
0.86231	1.6%		
0.34387	-2.5%		
0.93224	34.1%		
ba87.mpr:	10	[Rows]	rates87r.ios 290197
1.19184	15.2%		
1.11669	17.1%		
0.54933	-33.8%		
1.08525	14.1%		
0.93756	-7.3%		
0.76695	6.0%		
1.04821	14.6%		
1.09907	27.5%		
0.59438	72.9%		
0.87972	-5.6%		
ba88.mpr:	10	[Rows]	rates88r.ios 290197
0.91511	-23.2%		
1.37413	23.1%		
0.92591	68.6%		
1.00964	-7.0%		
0.81831	-12.7%		
0.82896	8.1%		
1.02784	-1.9%		
1.29326	17.7%		
0.68962	16.0%		
1.08944	23.8%		
ba89.mpr:	10	[Rows]	rates89r.ios 290197
1.12794	23.3%		
1.33745	-2.7%		
0.87377	-5.6%		
1.14013	12.9%		
0.75596	-7.6%		
0.79644	-3.9%		
1.13309	10.2%		
1.23054	-4.8%		
0.75675	9.7%		
0.99760	-8.4%		
ba90.mpr:	10	[Rows]	rates90r.ios 290197
1.23393	9.4%		
2.03260	52.0%		
1.25563	43.7%		
0.88802	-22.1%		
0.78676	4.1%		
0.90306	13.4%		
1.11067	-2.0%		
1.32909	8.0%		

0.96224	27.2%		
1.29687	30.0%		
ba91.mpr:	10	[Rows]	rates91r.ios 300197
1.01591	-17.7%		
1.86612	-8.2%		
0.90845	-27.6%		
0.62483	-29.6%		
0.65361	-16.9%		
0.85362	-5.5%		
1.06857	-3.8%		
0.97608	-26.6%		
0.96097	-0.1%		
1.35291	4.3%		
ba92.mpr:	10	[Rows]	ctrates.ksh 040297
1.05716	4.1%		
1.84312	-1.2%		
0.87024	-4.2%		
0.54911	-12.1%		
0.50236	-23.1%		
0.83348	-2.4%		
0.98355	-8.0%		
1.07824	10.5%		
1.00615	4.7%		
1.41029	4.2%		
ba93.mpr:	10	[Rows]	rates93r.ios 300197
1.00442	-5.0%		
1.49200	-19.1%		
0.78868	-9.4%		
0.44870	-18.3%		
0.26108	-48.0%		
0.60983	-26.8%		
0.91863	-6.6%		
1.18113	9.5%		
0.84294	-16.2%		
1.34498	-4.6%		
ba94.mpr:	10	[Rows]	rates94r.ios 310197
0.90891	-9.5%		
1.13735	-23.8%		
0.46164	-41.5%		
0.40291	-10.2%		
0.20412	-21.8%		
0.33891	-44.4%		
0.74753	-18.6%		
0.94329	-20.1%		
0.76106	-9.7%		
1.15019	-14.5%		
ba95.mpr:	10	[Rows]	rates95r.ios 310197

0.85216	-6.2%		
1.22145	7.4%		
0.47526	3.0%		
0.36912	-8.4%		
0.31234	53.0%		
0.29851	-11.9%		
0.67289	-10.0%		
0.81577	-13.5%		
0.74001	-2.8%		
1.00973	-12.2%		
ba96.mpr:	10	[Rows]	rates96r.ios 030297
0.85738	0.6%		
1.23755	1.3%		
0.47737	0.4%		
0.36999	0.2%		
0.31337	0.3%		
0.29961	0.4%		
0.67580	0.4%		
0.81856	0.3%		
0.74250	0.3%		
1.01396	0.4%		
ba97.mpr:	10	[Rows]	ctrates.ksh 040297
1.30451	52.2%		
2.42601	96.0%		
0.66091	38.4%		
0.50035	35.2%		
0.31612	0.9%		
0.30166	0.7%		
0.68156	0.9%		
0.82480	0.8%		
0.75228	1.3%		
1.02713	1.3%		
ba98.mpr:		[Same]	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:		[Same]	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:		[Same]	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:		[Same]	Grown from ba00.mpr using NONE=1.0000

## **CTPTOT**      provincial total retail tax equivalent

---

### **DESCRIPTION**

This is a derived parameter calculated in mpc.c parameter controls the way in which commodity taxes are calculated. It is a total across all commodities of retail sales tax, provincial industrial commodity taxes, and rates for other specific commodity taxes. See mpc.c in the *Source Code Guide* for details.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ctmod	Compute commodity taxes for individuals and households
mpc	Calculate derived model parameters and do edits
txhexp	Compute and pro-rate household taxes, rent, etc.

## **CTSAVE**      All positive savings

---

### **DESCRIPTION**

This parameter is the scaling factor supplied by the user to allow for adjustments to household savings.

### **CROSS REFERENCE**

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

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.00	--	user-supplied
ba85.mpr:	1.00	0.0%	user-supplied
ba86.mpr:	1.00	0.0%	user-supplied
ba87.mpr:	1.00	0.0%	user-supplied
ba88.mpr:	1.00	0.0%	user-supplied
ba89.mpr:	1.00	0.0%	user-supplied
ba90.mpr:	1.00	0.0%	user-supplied
ba91.mpr:	1.00	0.0%	user-supplied
ba92.mpr:	1.00	0.0%	user-supplied
ba93.mpr:	1.00	0.0%	user-supplied
ba94.mpr:	1.00	0.0%	user-supplied
ba95.mpr:	1.00	0.0%	user-supplied
ba96.mpr:	1.00	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00	0.0%	Copied from ba00.mpr

**CTTXRM** Base year commodity tax removal factor [com x prov]

---

## DESCRIPTION

The Input - Output based effective tax rates are generated with a denominator net of taxes to facilitate direct interpretation of alternate commodity tax regimes. Since the household expenditure observations on the SPSD are inclusive of survey year taxes, this factor must first be applied to the data before alternate effective rates can be properly used.

**CVCFLAG** British Columbia venture capital tax credit flag

---

## DESCRIPTION

When the parameter CVCFLAG is set to 1, the British Columbia Venture Capital Tax Credit will be calculated.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	FLAG
ba85.mpr:	1	--	FLAG
ba86.mpr:	1	--	FLAG
ba87.mpr:	1	--	FLAG
ba88.mpr:	1	--	FLAG
ba89.mpr:	1	--	FLAG
ba90.mpr:	1	--	FLAG
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**CVCMAX** British Columbia maximum annual venture capital tax credit

---

## DESCRIPTION

This parameter is the maximum Allowable British Columbia Venture Capital Tax Credit.

## CROSS REFERENCE

Function	Description
txbc	Compute provincial taxes for British Columbia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	60000.00	--	Federal Income Tax T1C (BC)
			TC-1985
ba86.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1986
ba87.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1987
ba88.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1988
ba89.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1989
ba90.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1990
ba91.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1991
ba92.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1992
ba93.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			TC-1993
ba94.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			1994
ba95.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			1995
ba96.mpr:	60000.00	0.0%	Federal Income Tax T1C (BC)
			1996
ba97.mpr:	60000.00	0.0%	Grown from ba96.mpr using
			NONE=1.0000
ba98.mpr:	60000.00	0.0%	Grown from ba97.mpr using
			NONE=1.0000
ba99.mpr:	60000.00	0.0%	Grown from ba98.mpr using
			NONE=1.0000

```

ba00.mpr:    60000.00    0.0%    Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    60000.00    0.0%    Grown from ba00.mpr using
              NONE=1.0000

```

**DEPNIFG**      Include SA, etc. in dependant's net income

---

**DESCRIPTION**

If DEPNIFG is set to 1 then income from GIS(imigis), SPA(imispa), and Social Assistance(imisa) will be added to net income for purposes of reducing dependant credits and spouse tax credits.

**CROSS REFERENCE**

Function	Description
txhstr	Compute family-related deductions or credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 549
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 549
ba90.mpr:	1	-- Federal Income Tax 1989 - Line 549
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 549
ba92.mpr:	1	-- Federal Income Tax 1992
ba93.mpr:	1	-- Federal Income Tax 1993
ba94.mpr:	1	-- Federal Income Tax 1994
ba95.mpr:	1	-- Federal Income Tax 1995

```

ba96.mpr: 1 -- Federal Income Tax 1996
ba97.mpr: 1 -- Copied from ba96.mpr
ba98.mpr: 1 -- Copied from ba97.mpr
ba99.mpr: 1 -- Copied from ba98.mpr
ba00.mpr: 1 -- Copied from ba99.mpr
ba01.mpr: 1 -- Copied from ba00.mpr

```

**DISOPT** Disability deduction/credit option [1=deduction,2=credit]

---

**DESCRIPTION**

If this parameter is assigned a value of 1, the value MAXDX is assigned to the modelled disability exemption variable imdisex for all individuals with a reported disability exemption (i.e. a non-zero value for iddisex). When DISOPT has a value of 2, MAXDX is assigned as a tax credit to the variable imdisatc.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr

ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**DISTFLAG**    Distribution facility activation flag

---

## DESCRIPTION

This control parameter activates the distributional analysis facility of SPSM, which allows the user to produce certain distributional reports on an SPSD/M variable.

**DISTP**            Breakpoints for histogram plot [array]

---

## DESCRIPTION

This control parameter, when activated by DISTFLAG, is a vector of decile cutpoints used on the horizontal axis of the histogram frequency plot. Only values which fall between the first and last values of DISTP are used to produce the plot, so that DISTP also functions to truncate tails of the distribution for display purposes.

**DISTPHGT**    Height of histogram plot

---

## DESCRIPTION

This control parameter, when activated by DISTFLAG, controls the number of vertical print positions used to produce the histogram plot. If this number is increased, the histogram plot can show a greater amount of detail.

**DISTPWID**    Width of histogram plot

---

## DESCRIPTION

This control parameter, when activated by DISTFLAG, controls the number of horizontal print positions used to produce the histogram plot. If this number is increased, the plot can show a greater amount of detail.

**DISTSAMP** Distribution facility sample size

---

**DESCRIPTION**

This control parameter, when activated by DISTFLAG, controls how many sample observations are maintained in memory for computing deciles and the histogram plot. If this number is increased, the deciles can be computed more accurately, but at the cost of increased use of the computer memory.

**DISTUNIT** Distribution facility family level

---

**DESCRIPTION**

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

1. Individual
2. Nuclear Family
3. Census Family
4. Economic Family
5. Household

**DISTVAR** Distribution facility variable [string]

---

**DESCRIPTION**

The value of the DISTVAR control parameter is any valid class or analysis variable name for which a histogram plot and distributional statistics are desired. The value of DISTFLAG must be set to 1 or this parameter will be ignored.

**DISTZERO** Distribution facility zero inclusion flag

---

**DESCRIPTION**

This control parameter, when activated by DISTFLAG, controls whether or not observations of the variable specified by DISTVAR with value zero are to be included when producing the distribution reports.

## **DNINCFLAG** Disable no income flag for calculation

---

### **DESCRIPTION**

For efficiency purposes the SPSM sets a flag when an individual has no income and skips several calculations as a result. If an individual receives income in the course of a simulation the flag is turned. If DNINCFLA is set to one then the income flag will be set to one for all individuals. This will result in no difference in model results but the model will take approximately 30% longer to execute.

## **EAMAX** Maximum employment expenses

---

### **DESCRIPTION**

The General Employment Expense Deduction is calculated by taking a proportion (EAPRP) of earnings from employment (idiemp). If the result exceeds EAMAX is set to this amount. This parameter is used only if EAOPT is set to 1 (for deductions).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	Compute net income

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	500.00	--	Federal Income Tax 1984 - Line 108
ba85.mpr:	500.00	0.0%	Federal Income Tax 1985 - Line 108
ba86.mpr:	500.00	0.0%	Federal Income Tax 1986 - Line 108
ba87.mpr:	500.00	0.0%	Federal Income Tax 1987 - Line 108

```

ba88.mpr:    0.00          --      Federal Income Tax 1988
              (Dropped)
ba89.mpr:    0.00          --      Not in effect
ba90.mpr:    0.00          --      Not in effect
ba91.mpr:    0.00          --      Not in effect
ba92.mpr:    0.00          --      Not in effect
ba93.mpr:    0.00          --      Not in effect
ba94.mpr:    0.00          --      Grown from ba93.mpr using
              CPIM3=1.000
ba95.mpr:    0.00          --      Not in effect
ba96.mpr:    0.00          --      Not in effect
ba97.mpr:    0.00          --      Grown from ba96.mpr using
              CPIM3=1.000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
              CPIM3=1.000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
              CPIM3=1.000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
              CPIM3=1.000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
              CPIM3=1.000

```

---

**EAOPT**      Employment expense calculation option [1=deduction,2=none]

## DESCRIPTION

This parameter controls the treatment of employment expenses. With a value of 1, employment expenses are treated as a deduction and with a value of 2 as a tax credit. This parameter is used only if EAOPT is set to 1 (for deductions).

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- OPTION
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

**EAPRP**      Employment expenses allowed - percent

---

## DESCRIPTION

The proportion of employment (idiemp) income allowed for the General Employment Expense Deduction up to a maximum of EAMAX. This parameter is used only if EAOPT is set to 1 (for deductions).

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.20000	-- Federal Income Tax 1984 - Line 108
ba85.mpr:	0.20000	0.0% Federal Income Tax 1985 - Line 108
ba86.mpr:	0.20000	0.0% Federal Income Tax 1986 - Line 108
ba87.mpr:	0.20000	0.0% Federal Income Tax 1987 - Line 108
ba88.mpr:	0.00000	-- Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Copied from ba96.mpr
ba98.mpr:	0.00000	-- Copied from ba97.mpr
ba99.mpr:	0.00000	-- Copied from ba98.mpr
ba00.mpr:	0.00000	-- Copied from ba99.mpr
ba01.mpr:	0.00000	-- Copied from ba00.mpr

**EARNMIN** Earnings threshold to be an earner

---

## DESCRIPTION

This parameter, found in the database adjustment (.apr) parameter file, is used to specify the minimum employment and self-employment income an individual must have in order to be considered an "earner". This value is used to produce the class variables nfnearn, cfnearn, efnearn, and hhnearn.

## DESCRIPTION

This parameter controls the tax treatment of the Education Deduction. With a value of 1, the Education Deduction is treated as a deduction from net income and with a value of 2 as a tax credit.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

## DESCRIPTION

Dollar amount multiplied by number of eligible months to determine education deduction.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	50.00	--	Federal Income Tax 1984 - Line 247
ba85.mpr:	50.00	0.0%	Federal Income Tax 1985 - Line 247
ba86.mpr:	50.00	0.0%	Federal Income Tax 1986 - Line 247
ba87.mpr:	50.00	0.0%	Federal Income Tax 1987 - Line 247
ba88.mpr:	60.00	20.0%	Federal Income Tax 1988 - Line 322
ba89.mpr:	60.00	0.0%	Federal Income Tax 1989 - Line 322
ba90.mpr:	60.00	0.0%	Federal Income Tax 1990 - Line 322
ba91.mpr:	60.00	0.0%	Federal Income Tax 1991 - Line 322
ba92.mpr:	80.00	33.3%	Federal Income Tax 1992 - Line 322
ba93.mpr:	80.00	0.0%	Federal Income Tax 1993 - Line 322
ba94.mpr:	80.00	0.0%	Federal Income Tax 1994 - Line 322

ba95.mpr:	80.00	0.0%	Federal Income Tax 1995 - Line 322
ba96.mpr:	100.00	25.0%	Federal Income Tax 1996 - Line 322
ba97.mpr:	150.00	50.0%	Federal Budget 1997
ba98.mpr:	200.00	33.3%	Federal Budget 1997
ba99.mpr:	200.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	200.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **EMPLOFLAG** Database variable(emplo) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the employee home relocation deduction (idemplo) is included in the calculation of all deductions from net income (imdedfn) as well as being a deduction from net income (iminet) when calculating the federal foreign tax credit (imfortxc). With a value of zero the employee home relocation deduction variable is not used.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txitax	Compute taxable income and individual credits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	1	-- Federal Income Tax 1986 - Line 248
ba87.mpr:	1	-- Federal Income Tax 1987 - Line 248

ba88.mpr:	1	--	Federal Income Tax 1988 -
			Line 248
ba89.mpr:	1	--	Federal Income Tax 1989 -
			Line 248
ba90.mpr:	1	--	Federal Income Tax 1990 -
			Line 248
ba91.mpr:	1	--	Federal Income Tax 1991 -
			Line 248
ba92.mpr:	1	--	Federal Income Tax 1992 -
			Line 248
ba93.mpr:	1	--	Federal Income Tax 1993 -
			Line 248
ba94.mpr:	1	--	Federal Income Tax 1994 -
			Line 248
ba95.mpr:	1	--	Federal Income Tax 1995 -
			Line 248
ba96.mpr:	1	--	Federal Income Tax 1996 -
			Line 248
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**EMXM** Married equivalent exemption/amount

---

**DESCRIPTION**

If the parameter PEROPT is set to 1 (for personal exemptions), a head with no spouse may claim a dependent child for this amount for the Married Equivalent Exemption. The exemption is reduced by the child's net income exceeding the turndown level (EMXMT).

**CROSS REFERENCE**

Function	Description
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	3470.00	-- Federal Income Tax 1984 - Schedule 6 & Line 233
ba85.mpr:	3630.00	4.6% Federal Income Tax 1985 - Schedule 6 & Line 233
ba86.mpr:	3660.00	0.8% Federal Income Tax 1986 - Schedule 6 & Line 233
ba87.mpr:	3700.00	1.1% Federal Income Tax 1987 - Schedule 6 & Line 233
ba88.mpr:	5000.00	35.1% Federal Income Tax 1988 - Schedule 6 & Line 305
ba89.mpr:	5055.00	1.1% Federal Income Tax 1989 - Schedule 6 & Line 305
ba90.mpr:	5141.00	1.7% Federal Income Tax 1990 - Schedule 6 & Line 305
ba91.mpr:	5233.00	1.8% Federal Income Tax 1991 - Schedule 6 & Line 305
ba92.mpr:	5380.00	2.8% Federal Income Tax 1992 - Schedule 6 & Line 305
ba93.mpr:	5380.00	0.0% Federal Income Tax 1993 - Schedule 6 & Line 305
ba94.mpr:	5380.00	0.0% Federal Income Tax 1994 - Line 305
ba95.mpr:	5380.00	0.0% Federal Income Tax 1995 - Line 305
ba96.mpr:	5380.00	0.0% Federal Income Tax 1996 - Line 305
ba97.mpr:	5380.00	0.0% Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	5380.00	0.0% Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	5380.00	0.0% Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	5380.00	0.0% Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	5380.00	0.0% Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

The amount of spousal income at which the value of the equivalent to married exemption begins to be reduced.

## CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	490.00	--	Federal Income Tax 1984 - Schedule 6 & Line 233
ba85.mpr:	510.00	4.1%	Federal Income Tax 1985 - Schedule 6 & Line 233
ba86.mpr:	520.00	2.0%	Federal Income Tax 1986 - Schedule 6 & Line 233
ba87.mpr:	520.00	0.0%	Federal Income Tax 1987 - Schedule 6 & Line 233
ba88.mpr:	500.00	-3.8%	Federal Income Tax 1988 - Schedule 6 & Line 305
ba89.mpr:	506.00	1.2%	Federal Income Tax 1989 - Schedule 6 & Line 305
ba90.mpr:	514.00	1.6%	Federal Income Tax 1990 - Schedule 6 & Line 305
ba91.mpr:	524.00	1.9%	Federal Income Tax 1991 - Schedule 6 & Line 305
ba92.mpr:	538.00	2.7%	Federal Income Tax 1992 - Schedule 6 & Line 305
ba93.mpr:	538.00	0.0%	Federal Income Tax 1993 - Schedule 6 & Line 305
ba94.mpr:	538.00	0.0%	Federal Income Tax 1994 - Line 305

ba95.mpr:	538.00	0.0%	Federal Income Tax 1995 - Line 305
ba96.mpr:	538.00	0.0%	Federal Income Tax 1996 - Line 305
ba97.mpr:	538.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	538.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	538.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	538.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	538.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **ESPAT**      Extended SPA take-up rate by benefit level [benefit,rate]

---

### **DESCRIPTION**

Probability by GIS benefit level group of an eligible widow/widower applying for the Spouses Allowance. The parameter GISTURFLAG must be set to 1 for these probabilities to be applied.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Source</b>
ba84.mpr:	3	[Rows] HRDC special Tabulation, 1992
	0	0.420 (0.0001)
	2418	0.600 (0.0001)
	5314	1.000 (0.0001)

```

ba85.mpr:      3          [Rows]   Grown from ba84.mpr using
                CPI=1.039
                0      0.420  (0.0001)
                2512   0.600  (0.0001)
                5521   1.000  (0.0001)
ba86.mpr:      3          [Rows]   Grown from ba85.mpr using
                CPI=1.042
                0      0.420  (0.0001)
                2618   0.600  (0.0001)
                5753   1.000  (0.0001)
ba87.mpr:      3          [Rows]   Grown from ba86.mpr using
                CPI=1.044
                0      0.420  (0.0001)
                2733   0.600  (0.0001)
                6006   1.000  (0.0001)
ba88.mpr:      3          [Rows]   Grown from ba87.mpr using
                CPI=1.040
                0      0.420  (0.0001)
                2842   0.600  (0.0001)
                6246   1.000  (0.0001)
ba89.mpr:      3          [Rows]   Grown from ba88.mpr using
                CPI=1.050
                0      0.420  (0.0001)
                2984   0.600  (0.0001)
                6558   1.000  (0.0001)
ba90.mpr:      3          [Rows]   Grown from ba89.mpr using
                CPI=1.048
                0      0.420  (0.0001)
                3127   0.600  (0.0001)
                6873   1.000  (0.0001)
ba91.mpr:      3          [Rows]   Grown from ba90.mpr using
                CPI=1.056
                0      0.420  (0.0001)
                3302   0.600  (0.0001)
                7258   1.000  (0.0001)
ba92.mpr:      3          [Rows]   Grown from ba91.mpr using
                CPI=1.015
                0      0.420  (0.0001)
                3352   0.600  (0.0001)
                7367   1.000  (0.0001)
ba93.mpr:      3          [Rows]   Grown from ba92.mpr using
                CPI=1.018
                0      0.420  (0.0001)
                3412   0.600  (0.0001)
                7500   1.000  (0.0001)
ba94.mpr:      3          [Rows]   Grown from ba93.mpr using
                CPI=1.002

```

```

    0      0.420  (0.0001)
   3419   0.600  (0.0001)
   7515   1.000  (0.0001)
ba95.mpr: 3      [Rows]  Grown from ba94.mpr using
                CPI=1.021
    0      0.420  (0.0001)
   3491   0.600  (0.0001)
   7673   1.000  (0.0001)
ba96.mpr: 3      [Rows]  Grown from ba95.mpr using
                CPI=1.016
    0      0.420  (0.0001)
   3547   0.600  (0.0001)
   7796   1.000  (0.0001)
ba97.mpr: 3      [Rows]  Grown from ba96.mpr using
                CPI=1.019
    0      0.420  (0.0000)
   3614   0.600  (0.0001)
   7944   1.000  (0.0001)
ba98.mpr: 3      [Rows]  Grown from ba97.mpr using
                CPI=1.022
    0      0.420  (0.0000)
   3694   0.600  (0.0001)
   8119   1.000  (0.0001)
ba99.mpr: 3      [Rows]  Grown from ba98.mpr using
                CPI=1.022
    0      0.420  (0.0000)
   3775   0.600  (0.0001)
   8298   1.000  (0.0001)
ba00.mpr: 3      [Rows]  Grown from ba99.mpr using
                CPI=1.024
    0      0.420  (0.0000)
   3866   0.600  (0.0001)
   8497   1.000  (0.0001)
ba01.mpr: 3      [Rows]  Grown from ba00.mpr using
                CPI=1.026
    0      0.420  (0.0000)
   3967   0.600  (0.0001)
   8718   1.000  (0.0001)

```

**ETAFLAG**    Activate fraction completed display

---

## DESCRIPTION

When activated, ETAFLAG will cause SPSM to generate a horizontal histogram which indicates an estimate of what percentage of the requested simulation has been completed.

Note that the estimate will not be particularly accurate when selecting small samples.

## **FACTISENF** Scale-up factor for non-farm self-employment income

---

### **DESCRIPTION**

This parameter can be used to "gross-up" non-farm self-employment income before applying the federal tax algorithm. It does not increase the real income received by an individual, but rather increases the amount of income used when calculating taxes. It is intended to be used to simulate the effect of reducing the deductibility of employment expenses. If this kind of simulation is not desired, FACTISENF should be set to the value 1.0.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	Compute net income

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.94339	--	adjustment for self-emp business deductions (reform)
ba85.mpr:	0.94339	0.0%	adjustment for self-emp business deductions (reform)
ba86.mpr:	0.94339	0.0%	adjustment for self-emp business deductions (reform)
ba87.mpr:	0.94339	0.0%	adjustment for self-emp business deductions (reform)
ba88.mpr:	1.00000	6.0%	adjustment for self-emp business deductions (reform)
ba89.mpr:	1.00000	0.0%	adjustment for self-emp business deductions (reform)
ba90.mpr:	1.00000	0.0%	adjustment for self-emp business deductions (reform)
ba91.mpr:	1.00000	0.0%	adjustment for self-emp business deductions (reform)

ba92.mpr:	1.00000	0.0%	adjustment for self-emp business deductions (reform)
ba93.mpr:	1.00000	0.0%	adjustment for self-emp business deductions (reform)
ba94.mpr:	1.06000	6.0%	Budget Plan 1996
ba95.mpr:	1.06000	0.0%	adjustment for self-emp business deductions (reform)
ba96.mpr:	1.06000	0.0%	adjustment for self-emp business deductions (reform)
ba97.mpr:	1.06000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.06000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.06000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.06000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.06000	0.0%	Copied from ba00.mpr

## **FAFLAG**      Family allowance flag

---

### **DESCRIPTION**

When this parameter is assigned a value of 1, Federal and Provincial Family Allowances are calculated. With a value of 0, they are not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fa	Compute family allowance

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- To calculate Federal and Provincial FA
ba85.mpr:	1	-- To calculate Federal and Provincial FA
ba86.mpr:	1	-- To calculate Federal and Provincial FA

```

ba87.mpr: 1          --      To calculate Federal and
Provincial FA
ba88.mpr: 1          --      To calculate Federal and
Provincial FA
ba89.mpr: 1          --      To calculate Federal and
Provincial FA
ba90.mpr: 1          --      To calculate Federal and
Provincial FA
ba91.mpr: 1          --      To calculate Federal and
Provincial FA
ba92.mpr: 1          --      To calculate Federal and
Provincial FA
ba93.mpr: 1          --      Fed Dropped in 1993 Que
still active
ba94.mpr: 1          --      Quebec Provincial Family
Allowances
ba95.mpr: 1          --      Fed Dropped in 1993 Que
still active
ba96.mpr: 1          --      Copied from ba95.mpr
ba97.mpr: 1          --      Copied from ba96.mpr
ba98.mpr: 1          --      Copied from ba97.mpr
ba99.mpr: 1          --      Copied from ba98.mpr
ba00.mpr: 1          --      Copied from ba99.mpr
ba01.mpr: 1          --      Copied from ba00.mpr

```

---

**FARR**                      Family allowance repayment rate

---

## DESCRIPTION

This parameter allows the repayment of Family Allowance based on net family income. If set to 0, Family Allowances are not repaid. If set to 1, the amount repaid is calculated as the lesser of Taxable Family Allowances (imtfa) or a proportion FARR of family net income exceeding the reduction level FATD. The repayment amount is added to the variable imrepay and is not considered a deduction from net income.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.15000	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	0.15000	0.0%	Federal Income Tax 1990 - Line 235
ba91.mpr:	0.15000	0.0%	Federal Income Tax 1991 - Line 235
ba92.mpr:	0.15000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**FATBPI** Family allowance take-back phase in

---

## DESCRIPTION

This parameter is used to scale the amount of the Family Allowance clawback as introduced in the 1989 budget. The purpose is to simulate the phase-in of the clawback.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.33333	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	0.66667	100.0%	Federal Income Tax 1990 - Line 235
ba91.mpr:	1.00000	50.0%	Federal Income Tax 1991 - Line 235
ba92.mpr:	1.00000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**FATD** Family allowance turndown income

---

## DESCRIPTION

This parameter is the family net income level above which Family Allowances may be repaid at the rate determined by FARR. This parameter is not used if the value for FARR is set to 0.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	50000.00	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	50850.00	1.7%	Federal Income Tax 1990 - Line 235
ba91.mpr:	51765.00	1.8%	Federal Income Tax 1991 - Line 235
ba92.mpr:	53215.00	2.8%	Federal Income Tax 1992 - Line 235
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Grown from ba94.mpr using CPIM3=1.000
ba96.mpr:	0.00	--	Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

This is the basic amount of the Integrated Child Tax Benefit allowed per child per year.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	1020.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	1020.00	0.0%	Redbook, 1995 Edition, p. D.4
ba95.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	1020.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	1020.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	1020.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	1020.00	0.0%	Grown from ba98.mpr using CPIM3=1.000

ba00.mpr:	1020.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	1020.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBECI** Child benefits earning supplement cut-in level

---

**DESCRIPTION**

The level of employment income below which no earning supplement is payable to families with children under the Integrated Child Tax Benefit.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit
txnb	Compute provincial taxes for New Brunswick

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	3750.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	3750.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	3750.00	0.0%	Redbook, 1996 Edition, p. D.4

ba96.mpr:	3750.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	3750.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	3750.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	3750.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	3750.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	3750.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBEIE** Flag for WIS dependent on number of children

---

## DESCRIPTION

This parameter controls whether the original earned income supplement (also known as the working income supplement) is used, or whether the enriched version, with different amounts depending on the number of children in the family, is used. When FCBEIE is set to 0, the original earned income supplement is used. When it is set to 1, the enriched working income supplement proposed in the 1997 budget is calculated.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect

ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	1997 Federal budget
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**FCBEIS** Child benefits earned income supplement

---

**DESCRIPTION**

This parameter represents the amount of the federal earned-income supplement which increases the Federal Child Benefit for low-income working families.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect

ba93.mpr:	500.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	500.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	500.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	500.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	625.00	25.0%	Federal Budget, 1996 (implemented July, 1997)
ba98.mpr:	875.00	40.0%	Federal Budget, 1996 (implemented July, 1998)
ba99.mpr:	1000.00	14.3%	Federal Budget, 1996 (implemented July, 1998)
ba00.mpr:	1000.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	1000.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBEIS1**      Enriched WIS for first child

---

**DESCRIPTION**

This parameter represents the amount received for the first child in a family from the proposed enriched federal earned-income supplement which increases the Federal Child Benefit for low-income working families (1997 Budget).

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect

ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	605.00	--	1997 Federal budget
ba98.mpr:	605.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	605.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	605.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	605.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBEIS2**      Enriched WIS for second child

---

**DESCRIPTION**

This parameter represents the amount received for the second child in a family from the proposed enriched federal earned-income supplement which increases the Federal Child Benefit for low-income working families (1997 Budget).

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect

ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	405.00	--	1997 Federal budget
ba98.mpr:	405.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	405.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	405.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	405.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBEIS3**      Enriched WIS for each additional child

---

**DESCRIPTION**

This parameter represents the amount received for the third and additional children in a family from the proposed enriched federal earned-income supplement which increases the Federal Child Benefit for low-income working families (1997 Budget).

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect

ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	330.00	--	1997 Federal budget
ba98.mpr:	330.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	330.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	330.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	330.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

---

**FCBEMX**      Earnings where WIS phase-in is at maximum

---

## DESCRIPTION

When FCBEIE is equal to 1, the Working Income supplement depends on the number of children in the family. For families with lower incomes, the benefit starts to be phased in at FCBEIC, and reaches its maximum at incomes of FCBEMX. The slope of the phase in is therefore calculated as the maximum working income supplement a family can receive divided by (FCBEMX – FCBEIC).

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	10000.00	-- 1997 Federal budget
ba98.mpr:	10000.00	0.0% Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	10000.00	0.0% Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	10000.00	0.0% Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	10000.00	0.0% Grown from ba00.mpr using CPIM3=1.000

## **FCBERR** Child benefits earning supplement reduction rate

---

### DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.10000	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.10000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.10000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.10000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.12500	25.0%	Federal Budget, 1996 (implemented July, 1997)
ba98.mpr:	0.17500	40.0%	Federal Budget, 1996 (implemented July, 1998)
ba99.mpr:	0.20000	14.3%	Federal Budget, 1996 (implemented July, 1998)
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

## DESCRIPTION

For families with one child, this parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.12100	--	1997 Federal budget
ba98.mpr:	0.12100	0.0%	Copied from ba97.mpr
ba99.mpr:	0.12100	0.0%	Copied from ba98.mpr
ba00.mpr:	0.12100	0.0%	Copied from ba99.mpr
ba01.mpr:	0.12100	0.0%	Copied from ba00.mpr

## DESCRIPTION

For families with two children, this parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.20200	--	1997 Federal budget
ba98.mpr:	0.20200	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20200	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20200	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20200	0.0%	Copied from ba00.mpr

## DESCRIPTION

For families with three or more children, this parameter represents the rate at which the earned income supplement (FCBEIS) will be reduced by when family net income exceeds the (FCBETD) turn down level. This rate is only applied when FCBEIE is equal to 1. Otherwise, the FCBERR rate is applied.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.26800	--	1997 Federal budget
ba98.mpr:	0.26800	0.0%	Copied from ba97.mpr
ba99.mpr:	0.26800	0.0%	Copied from ba98.mpr
ba00.mpr:	0.26800	0.0%	Copied from ba99.mpr
ba01.mpr:	0.26800	0.0%	Copied from ba00.mpr

## DESCRIPTION

This parameter represents the rate at which the earned income supplement (FCBEIS) will be increased when family net income exceeds the (FCBEI) cut-in level.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.08000	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.08000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.08000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.08000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.10000	25.0%	Federal Budget, 1996 (implemented July, 1997)
ba98.mpr:	0.14000	40.0%	Federal Budget, 1996 (implemented July, 1998)

ba99.mpr:	0.16000	14.3%	Federal Budget, 1996 (implemented July, 1998)
ba00.mpr:	0.16000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.16000	0.0%	Copied from ba00.mpr

**FCBETD** Child benefits earning supplement turndown level

---

**DESCRIPTION**

The level of family net income above which the earning supplement is reduced at the rate (FCBERR).

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	20921.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	20921.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	20921.00	0.0%	Redbook, 1996 Edition, p. D.4

ba97.mpr:	20921.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	20921.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	20921.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	20921.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	20921.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **FCBLRG** Supplement for 3rd and subsequent kids

---

### **DESCRIPTION**

This parameter is the amount of the annual supplement to families with three children and each subsequent child under the Integrated Child Tax Benefit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txctc	Compute child tax credit

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	75.00	-- The Child Benefit White Paper, 1992

ba94.mpr:	75.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	75.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	75.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	75.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	75.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	75.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	75.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	75.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **FCBRR** Multi-children family income reduction rate

---

### **DESCRIPTION**

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with two or more children.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txctc	Compute child tax credit

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect

ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.05000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.05000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.05000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.05000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.05000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

## **FCBRRS**      Single-child family income reduction rate

---

### **DESCRIPTION**

The rate at which family net income (head plus spouse) reduces the Federal Child Benefit for families with one child.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txctc	Compute child tax credit

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect

ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.02500	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.02500	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.02500	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.02500	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.02500	0.0%	Copied from ba96.mpr
ba98.mpr:	0.02500	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02500	0.0%	Copied from ba00.mpr

**FCBTD** Federal child benefits family income turndown

---

**DESCRIPTION**

The level of family net income (head plus spouse) above which the Federal Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (FCBRR) for families with two or more children or by (FCBRRS) for families with one child.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect

ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	25921.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	25921.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	25921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	25921.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	25921.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	25921.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	25921.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	25921.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	25921.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBYNG** Supplement for children under age 7

---

**DESCRIPTION**

This is the supplement given with respect to children under the age of seven as part of the federal Child Tax Benefit (imfcben). The supplement is reduced by a proportion (FCBYNGR) of child care expenses claimed.

**CROSS REFERENCE**

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	213.00	--	blue book 1993, pg 34
ba94.mpr:	213.00	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	213.00	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	213.00	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	213.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	213.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	213.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	213.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	213.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FCBYNGR** Child care expense reduction rate

---

## DESCRIPTION

This is the proportion of child care expenses claimed (imcce) by the family which is used to reduce the supplement for young children portion (FCBYNG) of the federal Child Tax Benefit (imfcben).

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	not in effect
ba85.mpr:	0.00000	--	not in effect
ba86.mpr:	0.00000	--	not in effect
ba87.mpr:	0.00000	--	not in effect
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.00000	--	not in effect
ba93.mpr:	0.25000	--	blue book 1993, pg 34
ba94.mpr:	0.25000	0.0%	Redbook, 1995 Edition, p. D.5
ba95.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. D.4
ba96.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. D.4
ba97.mpr:	0.25000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.25000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.25000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.25000	0.0%	Copied from ba00.mpr

**FDGUR** Federal dividend gross-up rate

---

## DESCRIPTION

Dividends from Canadian Corporations (idivid) are multiplied by this proportion to calculate the taxable amount imidivt.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.50000	--	Federal Income Tax 1984 - Schedule 4 & Line 120
ba85.mpr:	1.50000	0.0%	Federal Income Tax 1985 - RATE NOT SHOWN Schedule 4 & Line 120
ba86.mpr:	1.50000	0.0%	Federal Income Tax 1986 - Schedule 4 & Line 120
ba87.mpr:	1.33333	-11.1%	Federal Income Tax 1987 - Line 120
ba88.mpr:	1.25000	-6.2%	Federal Income Tax 1988 - Line 120
ba89.mpr:	1.25000	0.0%	Federal Income Tax 1989 - Line 120
ba90.mpr:	1.25000	0.0%	Federal Income Tax 1990 - Line 120
ba91.mpr:	1.25000	0.0%	Federal Income Tax 1991 - Line 120
ba92.mpr:	1.25000	0.0%	Federal Income Tax 1992 - Line 120
ba93.mpr:	1.25000	0.0%	Federal Income Tax 1993 - Line 120
ba94.mpr:	1.25000	0.0%	Federal Income Tax 1994 - Line 120
ba95.mpr:	1.25000	0.0%	Federal Income Tax 1995 - Line 120
ba96.mpr:	1.25000	0.0%	Federal Income Tax 1996 - Line 120
ba97.mpr:	1.25000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.25000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.25000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.25000	0.0%	Copied from ba99.mpr

ba01.mpr: 1.25000 0.0% Copied from ba00.mpr

## **FDSFTFLAG** Database variable(fdsft) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the additional foreign tax credit applied to surtax (idfdsft) is used to reduce the federal surtax (imfsur). With a value of zero the variable is not used.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcalc	Calculate federal income tax

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	1	-- Federal Income Tax 1986 - Line 511
ba87.mpr:	1	-- Federal Income Tax 1987 - Line 511
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 511
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 511
ba90.mpr:	1	-- Federal Income Tax 1990 - Line 511
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 511
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 511
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 511

ba94.mpr:	1	--	Federal Income Tax 1994 - Line 511
ba95.mpr:	1	--	Federal Income Tax 1995 - Line 511
ba96.mpr:	1	--	Federal Income Tax 1996 - Line 511
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**FDTCR** Federal dividend tax credit rate

---

**DESCRIPTION**

This is the proportion of taxable dividends received (imidvt) which will be given for the federal dividend tax credit (imfdtxc).

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.22667	-- Federal Income Tax 1984 - Schedule 1 & Line 502
ba85.mpr:	0.22667	0.0% Federal Income Tax 1985 - Schedule 1 & Line 502
ba86.mpr:	0.22667	0.0% Federal Income Tax 1986 - Schedule 1 & Line 502
ba87.mpr:	0.16667	-26.5% Federal Income Tax 1987 - Schedule 1 & Line 502
ba88.mpr:	0.13333	-20.0% Federal Income Tax 1988 - Schedule 1 & Line 502

ba89.mpr:	0.13333	0.0%	Federal Income Tax 1989 - Schedule 1 & Line 502
ba90.mpr:	0.13333	0.0%	Federal Income Tax 1990 - Schedule 1 & Line 502
ba91.mpr:	0.13333	0.0%	Federal Income Tax 1991 - Schedule 1 & Line 502
ba92.mpr:	0.13333	0.0%	Federal Income Tax 1992 - Schedule 1 & Line 502
ba93.mpr:	0.13333	0.0%	Federal Income Tax 1993 - Schedule 1 & Line 502
ba94.mpr:	0.13333	0.0%	Federal Income Tax 1994 - Schedule 1 & Line 502
ba95.mpr:	0.13333	0.0%	Federal Income Tax 1995 - Schedule 1 & Line 502
ba96.mpr:	0.13333	0.0%	Federal Income Tax 1996 - Schedule 1 & Line 502
ba97.mpr:	0.13333	0.0%	Copied from ba96.mpr
ba98.mpr:	0.13333	0.0%	Copied from ba97.mpr
ba99.mpr:	0.13333	0.0%	Copied from ba98.mpr
ba00.mpr:	0.13333	0.0%	Copied from ba99.mpr
ba01.mpr:	0.13333	0.0%	Copied from ba00.mpr

---

**FNTCR**      Federal non-refundable tax credit rate

---

## DESCRIPTION

This single parameter sets the tax credit rate for all of the non-refundable tax credits. They are calculated separately and summed for a total credit.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txcalc	Calculate federal income tax
txhstr	Compute family-related deductions or credits
txinet	Compute net income
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.17000	--	Federal Income Tax 1988 - Line 338
ba89.mpr:	0.17000	0.0%	Federal Income Tax 1989 - Line 338
ba90.mpr:	0.17000	0.0%	Federal Income Tax 1990 - Line 338
ba91.mpr:	0.17000	0.0%	Federal Income Tax 1991 - Line 338
ba92.mpr:	0.17000	0.0%	Federal Income Tax 1992 - Line 338
ba93.mpr:	0.17000	0.0%	Federal Income Tax 1993 - Line 338
ba94.mpr:	0.17000	0.0%	Federal Income Tax 1994 - Line 338
ba95.mpr:	0.17000	0.0%	Federal Income Tax 1995 - Line 338
ba96.mpr:	0.17000	0.0%	Federal Income Tax 1996 - Line 338
ba97.mpr:	0.17000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.17000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.17000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.17000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.17000	0.0%	Copied from ba00.mpr

**FPTC** Federal political contribution table [total donations,donation allowed]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax 1984 - Line 410
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba85.mpr:		[Same] Federal Income Tax 1985 - Line 410
ba86.mpr:		[Same] Federal Income Tax 1986 - Line 410
ba87.mpr:		[Same] Federal Income Tax 1987 - Line 410
ba88.mpr:		[Same] Federal Income Tax 1988 - Line 410
ba89.mpr:		[Same] Federal Income Tax 1989 - Line 410
ba90.mpr:		[Same] Federal Income Tax 1990 - Line 410
ba91.mpr:		[Same] Federal Income Tax 1991 - Line 410
ba92.mpr:		[Same] Federal Income Tax 1992 - Line 410
ba93.mpr:		[Same] Federal Income Tax 1993 - Line 410
ba94.mpr:		[Same] Federal Income Tax 1994 - Line 410
ba95.mpr:		[Same] Federal Income Tax 1995 - Line 410
ba96.mpr:		[Same] Federal Income Tax 1996 - Line 410
ba97.mpr:		[Same] Grown from ba96.mpr using NONE=1.0000

```

ba98.mpr:      [Same]   Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

**FPTCBEN**      Maximum federal political tax credit allowed

---

**DESCRIPTION**

This parameter represents the maximum Federal Political Contribution Tax Credit that can be claimed.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	500.00	-- Federal Income Tax 1984, Line 410
ba85.mpr:	500.00	0.0% Federal Income Tax 1985, Line 410
ba86.mpr:	500.00	0.0% Federal Income Tax 1986, Line 410
ba87.mpr:	500.00	0.0% Federal Income Tax 1987, Line 410
ba88.mpr:	500.00	0.0% Federal Income Tax 1988, Line 410
ba89.mpr:	500.00	0.0% Federal Income Tax 1989, Line 410

ba90.mpr:	500.00	0.0%	Federal Income Tax 1990, Line 410
ba91.mpr:	500.00	0.0%	Federal Income Tax 1991, Line 410
ba92.mpr:	500.00	0.0%	Federal Income Tax 1992, Line 410
ba93.mpr:	500.00	0.0%	Federal Income Tax 1993 - Line 410
ba94.mpr:	500.00	0.0%	Federal Income Tax 1994 - Line 410
ba95.mpr:	500.00	0.0%	Federal Income Tax 1995 - Line 410
ba96.mpr:	500.00	0.0%	Federal Income Tax 1996 - Line 410
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **FSITCFLAG** Database variable(fsitc) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the additional federal foreign tax credit (idfsitc) is used to reduce the federal surtax (imfsur). With a value of zero the additional federal foreign tax credit variable is not used.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	0	-- Federal Income Tax 1986
ba87.mpr:	0	-- Federal Income Tax 1987
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 518
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 518
ba90.mpr:	1	-- Federal Income Tax 1990 - Line 518
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 518
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 518
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 518
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 518
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 518
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 518
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**FSTCC** Federal sales tax credit amount for dependant

---

## DESCRIPTION

If FSTCFLAG is set to 1, this amount is claimable for the Federal Sales Tax Credit on behalf of each child under the age of 18 years or 19 years (depending on the FSTCREF flag).

## CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	25.00	-- Federal Income Tax 1986 - Schedule 11 & Line 451
ba87.mpr:	25.00	0.0% Federal Income Tax 1987 - Schedule 9 & Line 451
ba88.mpr:	35.00	40.0% Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	50.00	42.9% Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	70.00	40.0% Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	100.00	42.9% GST Technical Paper Dec. 1989 page 30
ba92.mpr:	105.00	5.0% Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	105.00	0.0% Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	105.00	0.0% Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	105.00	0.0% Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	105.00	0.0% Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	105.00	0.0% Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	105.00	0.0% Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	105.00	0.0% Grown from ba98.mpr using CPIM3=1.000

```

ba00.mpr:    105.00      0.0%   Grown from ba99.mpr using
              CPIM3=1.000
ba01.mpr:    105.00      0.0%   Grown from ba00.mpr using
              CPIM3=1.000

```

**FSTCF**      Federal sales tax credit amount for filer

---

## DESCRIPTION

This parameter represents the basic Federal Sales Tax Credit claimable for the filer. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (FSTCR) of family net income (head and spouse) exceeding the turndown level (FSTCL).

## CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	50.00	-- Federal Income Tax 1986 - Schedule 11 & Line 451
ba87.mpr:	50.00	0.0% Federal Income Tax 1987 - Schedule 9 & Line 451
ba88.mpr:	70.00	40.0% Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	100.00	42.9% Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	140.00	40.0% Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	190.00	35.7% GST Technical Paper Dec. 1989 page 30

ba92.mpr:	199.00	4.7%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	199.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	199.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	199.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	199.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	199.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	199.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	199.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	199.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **FSTCFLAG** Federal sales tax credit flag

---

### **DESCRIPTION**

This parameter is used to control the Federal Sales Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txfstc	Compute federal sales tax credit

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	Not in effect

ba85.mpr:	0	--	Not in effect
ba86.mpr:	1	--	Federal Income Tax 1986
ba87.mpr:	1	--	Federal Income Tax 1987
ba88.mpr:	1	--	Federal Income Tax 1988
ba89.mpr:	1	--	Federal Income Tax 1989
ba90.mpr:	1	--	Federal Income Tax 1990
ba91.mpr:	1	--	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	1	--	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	1	--	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	1	--	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	1	--	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	1	--	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**FSTCL** Federal sales tax credit reduction level

---

**DESCRIPTION**

The level of family net income above which the total family Federal Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income may or may not be included in the calculation of net income for this reduction depending upon the status of CTCIFLAG. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income Supplement, Spouses Allowance and income from Provincial GIS supplementation programs.

This parameter is used only if FSTCFLAG is set to 1.

## CROSS REFERENCE

Function	Description
txfstc	Compute federal sales tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	15000.00	--	Federal Income Tax 1986 - Schedule 11 & Line 451
ba87.mpr:	15000.00	0.0%	Federal Income Tax 1987 - Schedule 9 & Line 451
ba88.mpr:	16000.00	6.7%	Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	16000.00	0.0%	Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	18000.00	12.5%	Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	25215.00	40.1%	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	25921.00	2.8%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	25921.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	25921.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	25921.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	25921.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	25921.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	25921.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	25921.00	0.0%	Grown from ba98.mpr using CPIM3=1.000

```

ba00.mpr:    25921.00    0.0%    Grown from ba99.mpr using
              CPIM3=1.000
ba01.mpr:    25921.00    0.0%    Grown from ba00.mpr using
              CPIM3=1.000

```

**FSTCR** Federal sales tax credit reduction rate

---

**DESCRIPTION**

The proportion of Family Net Income exceeding FSTCL used to reduce the total family Federal Sales Tax Credit. This parameter is used only if FSTCFLAG is set to 1.

**CROSS REFERENCE**

Function	Description
txfstc	Compute federal sales tax credit

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.05000	-- Federal Income Tax 1986 - Schedule 11 & Line 451
ba87.mpr:	0.05000	0.0% Federal Income Tax 1987 - Schedule 9 & Line 451
ba88.mpr:	0.05000	0.0% Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	0.05000	0.0% Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	0.05000	0.0% Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	0.05000	0.0% GST Technical Paper Dec. 1989 page 30
ba92.mpr:	0.05000	0.0% Federal Income Tax 1992 - Guide p. 10

ba93.mpr:	0.05000	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	0.05000	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	0.05000	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	0.05000	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	0.05000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.05000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

**FSTCREF** Federal sales tax credit reform - age

---

**DESCRIPTION**

When FSTCREF is set to 1, only people 19 years and over can apply for the federal child tax credit. Parents can claim FSTCC for each child 18 and younger.

Otherwise, if FSTCREF is set to 0, the credit can be received at the age of 18, and only children 17 and younger can be claimed by their parents.

**CROSS REFERENCE**

Function	Description
txfstc	Compute federal sales tax credit

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0	-- Federal Income Tax 1984 - line 446
ba85.mpr:	0	-- Federal Income Tax 1985 - line 446

ba86.mpr:	0	--	Federal Income Tax 1986 - line 446
ba87.mpr:	0	--	Federal Income Tax 1987 - line 446
ba88.mpr:	1	--	Federal Income Tax 1988 - line 446
ba89.mpr:	1	--	Federal Income Tax 1989 - line 446 && GST form
ba90.mpr:	1	--	Federal Income Tax 1990 - line 446 && GST form
ba91.mpr:	1	--	Federal Income Tax 1991 - line 446 && GST form
ba92.mpr:	1	--	Federal Income Tax 1992 - p. 10
ba93.mpr:	1	--	Federal Income Tax 1993 - p.10
ba94.mpr:	1	--	Federal Income Tax 1994 - p.10
ba95.mpr:	1	--	Federal Income Tax 1995 - p.10
ba96.mpr:	1	--	Federal Income Tax 1996 - GST form
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**FSTCS**      Federal sales tax credit amount for spouse

---

**DESCRIPTION**

The basic Federal Sales Tax Credit claimable on behalf of a spouse. This parameter is used only if FSTCFLAG is set to 1.

**CROSS REFERENCE**

Function	Description
txfstc	Compute federal sales tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	50.00	--	Federal Income Tax 1986 - Schedule 11 & Line 451
ba87.mpr:	50.00	0.0%	Federal Income Tax 1987 - Schedule 9 & Line 451
ba88.mpr:	70.00	40.0%	Federal Income Tax 1988 - Schedule 8 & Line 446
ba89.mpr:	100.00	42.9%	Federal Income Tax 1989 - Schedule 7 & Line 446
ba90.mpr:	140.00	40.0%	Federal Income Tax 1990 - Schedule 7 & Line 446
ba91.mpr:	190.00	35.7%	GST Technical Paper Dec. 1989 page 30
ba92.mpr:	199.00	4.7%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	199.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	199.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	199.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	199.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	199.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	199.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	199.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	199.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	199.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

Three level parameters and three rate parameters are provided to calculate a one, two or three-stage Federal Surtax. Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	6000.00	-- Federal Income Tax 1985 - Schedule 1
ba86.mpr:	0.00	-- Federal Income Tax 1986 - Schedule 1 & Line 510
ba87.mpr:	0.00	-- Federal Income Tax 1987 - Schedule 1 & Line 510
ba88.mpr:	0.00	-- Federal Income Tax 1988 - Schedule 1 & Line 510
ba89.mpr:	0.00	-- Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	0.00	-- Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	0.00	-- Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	0.00	-- Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	0.00	-- Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect

ba96.mpr:	0.00	--	Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

## **FSURL2**      Federal surtax level 2

---

### **DESCRIPTION**

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcalc	Calculate federal income tax

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	15000.00	-- Federal Income Tax 1985 - Schedule 1
ba86.mpr:	6000.00	-60.0% Federal Income Tax 1986 - Schedule 1 & Line 510
ba87.mpr:	0.00	-- Federal Income Tax 1987 (Dropped)
ba88.mpr:	0.00	-- Not in effect

ba89.mpr:	15000.00	--	Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	15000.00	0.0%	Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	12500.00	-16.7%	Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	12500.00	0.0%	Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	12500.00	0.0%	Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	12500.00	0.0%	Federal Income Tax 1994 - Schedule 1 & Line 510
ba95.mpr:	12500.00	0.0%	Federal Income Tax 1995 - Schedule 1 & Line 510
ba96.mpr:	12500.00	0.0%	Federal Income Tax 1996 - Schedule 1 & Line 510
ba97.mpr:	12500.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	12500.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	12500.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	12500.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	12500.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**FSURL3** Federal surtax level 3

---

**DESCRIPTION**

Surtax Rate 3 (FSURR3) is applied to Basic Federal Tax exceeding this Surtax Level 3 (FSURL3) to calculate the third component of the surtax.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	15000.00	-- Federal Income Tax 1986 - Schedule 1 & Line 510
ba87.mpr:	0.00	-- Federal Income Tax 1987 (Dropped)
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Grown from ba93.mpr using CPIM3=1.000
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	-- Grown from ba00.mpr using CPIM3=1.000

**FSURR1** Federal surtax rate 1

---

## DESCRIPTION

Surtax Rate 1 (FSURR1) is applied to Basic Federal Tax exceeding this Surtax Level 1 (FSURL1) to calculate the first component of the surtax.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.02500	--	Federal Income Tax 1985 - Schedule 1
ba86.mpr:	0.01500	-40.0%	Federal Income Tax 1986 - Schedule 1 & Line 510
ba87.mpr:	0.03000	100.0%	Federal Income Tax 1987 - Schedule 1 & Line 510
ba88.mpr:	0.03000	0.0%	Federal Income Tax 1988 - Schedule 1 & Line 510
ba89.mpr:	0.04000	33.3%	Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	0.05000	25.0%	Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	0.05000	0.0%	Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	0.04500	-10.0%	Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	0.03000	-33.3%	Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	0.03000	0.0%	Federal Income Tax 1994 - Schedule 1 & Line 510
ba95.mpr:	0.03000	0.0%	Federal Income Tax 1995 - Schedule 1 & Line 510
ba96.mpr:	0.03000	0.0%	Federal Income Tax 1996 - Schedule 1 & Line 510
ba97.mpr:	0.03000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.03000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.03000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr

## DESCRIPTION

Surtax Rate 2 (FSURR2) is applied to Basic Federal Tax exceeding this Surtax Level 2 (FSURL2) to calculate the second component of the surtax.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.02500	--	Federal Income Tax 1985 - Schedule 1
ba86.mpr:	0.05000	100.0%	Federal Income Tax 1986 - Schedule 1 & Line 510
ba87.mpr:	0.00000	--	Federal Income Tax 1987 (Dropped)
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.01500	--	Federal Income Tax 1989 - Schedule 1 & Line 510
ba90.mpr:	0.03000	100.0%	Federal Income Tax 1990 - Schedule 1 & Line 510
ba91.mpr:	0.05000	66.7%	Federal Income Tax 1991 - Schedule 1 & Line 510
ba92.mpr:	0.05000	0.0%	Federal Income Tax 1992 - Schedule 1 & Line 510
ba93.mpr:	0.05000	0.0%	Federal Income Tax 1993 - Schedule 1 & Line 510
ba94.mpr:	0.05000	0.0%	Federal Income Tax 1994 - Schedule 1 & Line 510
ba95.mpr:	0.05000	0.0%	Federal Income Tax 1995 - Schedule 1 & Line 510

ba96.mpr:	0.05000	0.0%	Federal Income Tax 1996 - Schedule 1 & Line 510
ba97.mpr:	0.05000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.05000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

**FSURR3** Federal surtax rate 3

---

**DESCRIPTION**

Surtax Rate 3 (FSURR3) is applied to Basic Federal Tax exceeding this Surtax Level 3 (FSURL3) to calculate the third component of the surtax.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.05000	-- Federal Income Tax 1986 - Schedule 1 & Line 510
ba87.mpr:	0.00000	-- Federal Income Tax 1987 (Dropped)
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect

ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**FTRRL** Federal tax reduction level

---

**DESCRIPTION**

In 1984 and 1985 the Federal Tax Reduction is reduced by a proportion (FTRRR) of Basic Federal Tax exceeding this level.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	6000.00	-- Federal Income Tax 1984 - Schedule 1
ba85.mpr:	6000.00	0.0% Federal Income Tax 1985 - Schedule 1
ba86.mpr:	0.00	-- Federal Income Tax 1986 (Dropped)
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Grown from ba93.mpr using CPIM3=1.000

```

ba95.mpr:    0.00          --    Not in effect
ba96.mpr:    0.00          --    Grown from ba95.mpr using
CPIM3=1.000
ba97.mpr:    0.00          --    Grown from ba96.mpr using
CPIM3=1.000
ba98.mpr:    0.00          --    Grown from ba97.mpr using
CPIM3=1.000
ba99.mpr:    0.00          --    Grown from ba98.mpr using
CPIM3=1.000
ba00.mpr:    0.00          --    Grown from ba99.mpr using
CPIM3=1.000
ba01.mpr:    0.00          --    Grown from ba00.mpr using
CPIM3=1.000

```

**FTRRR** Federal tax reduction rate

---

**DESCRIPTION**

In 1984 and 1985 the Federal Tax Reduction is reduced by this proportion of Basic Federal Tax exceeding the Federal Tax Reduction Level (FTRRL).

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.10000	-- Federal Income Tax 1984 - Schedule 1
ba85.mpr:	0.10000	0.0% Federal Income Tax 1985 - Schedule 1
ba86.mpr:	0.00000	-- Federal Income Tax 1986 (Dropped)
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect

ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**FTX** Federal tax table [taxable income,basic federal tax]

---

**DESCRIPTION**

This table represents the Federal tax curve. The first column represents Taxable Income, the second represents the amount of Basic Federal Tax payable at that level of taxable income, the third column represents the marginal tax rate for the interval between this and the next value in the table.

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

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Source
ba84.mpr:	10	[Rows] Federal Income Tax 1984 - Schedule 1
	0	0 0.060

1238	(74)	0.160	
2476	(272)	0.170	
4952	(693)	0.180	
7428	(1139)	0.190	
12380	(2080)	0.200	
17332	(3070)	0.230	
22284	(4209)	0.250	
34664	(7304)	0.300	
59424	(14732)	0.340	
ba85.mpr:	10	[Rows]	Federal Income Tax 1985 - Schedule 1
0	0	0.060	
1295	(78)	0.160	
2590	(285)	0.170	
5180	(725)	0.180	
7770	(1191)	0.190	
12950	(2176)	0.200	
18130	(3212)	0.230	
23310	(4403)	0.250	
36260	(7641)	0.300	
62160	(15411)	0.340	
ba86.mpr:	10	[Rows]	Federal Income Tax 1986 - Schedule 1
0	0	0.060	
1305	(78)	0.160	
2611	(287)	0.170	
5221	(731)	0.180	
7832	(1201)	0.190	
13054	(2193)	0.200	
18275	(3237)	0.230	
23496	(4438)	0.250	
36550	(7702)	0.300	
62657	(15534)	0.340	
ba87.mpr:	10	[Rows]	Federal Income Tax 1987 - Schedule 1
0	0	0.060	
1320	(79)	0.160	
2639	(290)	0.170	
5279	(739)	0.180	
7918	(1214)	0.190	
13197	(2217)	0.200	
18476	(3273)	0.230	
23755	(4487)	0.250	
36952	(7786)	0.300	
63347	(15705)	0.340	
ba88.mpr:	3	[Rows]	Federal Income Tax 1988 - Schedule 1

	0	0	0.170	
	27500	(4675)	0.260	
	55000	(11825)	0.290	
ba89.mpr:	3		[Rows]	Federal Income Tax 1989 - Schedule 1
	0	0	0.170	
	27803	(4727)	0.260	
	55605	(11955)	0.290	
ba90.mpr:	3		[Rows]	Federal Income Tax 1990 - Schedule 1
	0	0	0.170	
	28275	(4807)	0.260	
	56550	(12158)	0.290	
ba91.mpr:	3		[Rows]	Federal Income Tax 1991 - Schedule 1
	0	0	0.170	
	28784	(4893)	0.260	
	57568	(12377)	0.290	
ba92.mpr:	3		[Rows]	Federal Income Tax 1992 - Schedule 1
	0	0	0.170	
	29590	(5030)	0.260	
	59180	(12724)	0.290	
ba93.mpr:			[Same]	Federal Income Tax 1993 - Schedule 1
ba94.mpr:			[Same]	Federal Income Tax 1994 - Schedule 1
ba95.mpr:			[Same]	Federal Income Tax 1995 - Schedule 1
ba96.mpr:			[Same]	Federal Income Tax 1996 - Schedule 1
ba97.mpr:			[Same]	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:			[Same]	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:			[Same]	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:			[Same]	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:			[Same]	Grown from ba00.mpr using CPIM3=1.000

**FXVFLAG** Read FAMEX expenditure vector file

---

## DESCRIPTION

When this flag is set to 1, expenditure totals and commodity tax simulations are performed.

**GFADDED** Growth Factor: Additional deductions from net income (256)

---

## DESCRIPTION

The value for Additional Deductions from Net Income (idadded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFALEXP** Growth Factor: Other allowable employment expenses (229)

---

## DESCRIPTION

During database adjustment, the database value for Other Allowable Employment Expenses (idalexp) is always multiplied by this value.

**GFCAPGEX** Growth Factor: Capital gains exemptions (254)

---

## DESCRIPTION

The value for Capital Gains Exemptions (idcapgex) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFCARRY** Growth Factor: Carrying charges (221)

---

## DESCRIPTION

During database adjustment, the database value for Carrying Charges (idcarry) is always multiplied by this value.

**GFC CET** Growth Factor: Child care expenses associated with child

---

**DESCRIPTION**

When CTFLAG are set to 1, the database value of household expenditure on Child Care (idccet) is always multiplied by this factor.

**GFC CETT** Growth Factor: Child care expenses (Limit A, Form T778)

---

**DESCRIPTION**

The value for Child Care Expenses (idccett) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFC CHARIT** Growth Factor: Charitable donations (340)

---

**DESCRIPTION**

During database adjustment, the database value for Charitable Donations (idcharit) is always multiplied by this value. This, combined with new weights, allows data from the base year to represent current year values.

**GFC LOSS** Growth Factor: Allowable other years capital loss (253)

---

**DESCRIPTION**

During database adjustment, the database value for Previous Years Capital Losses (idcross) is always multiplied by this value.

**GFC PP65** Growth Factor: CPP for age 65

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 65 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 65 years (idicpp) is always multiplied by this value. Separate growth factors by age allow for the

phasing in of the program.

---

**GFCPP66**      Growth Factor: CPP for age 66

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 66 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 66 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

---

**GFCPP67**      Growth Factor: CPP for age 67

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 67 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 67 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

---

**GFCPP68**      Growth Factor: CPP for age 68

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 68 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 68 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

---

**GFCPP69**      Growth Factor: CPP for age 69

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 69 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 69 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

**GFCPP70** Growth Factor: CPP for age 70

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 70 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 70 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

**GFCPP71** Growth Factor: CPP for age 71

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 71 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 71 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

**GFCPP72** Growth Factor: CPP for age 72

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 72 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 72 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

**GFCPP73** Growth Factor: CPP for age 73

---

**DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 73 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 73 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

## **GFCPP74**      Growth Factor: CPP for age 74

---

### **DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 74 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 74 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

## **GFCPP75**      Growth Factor: CPP for age 75

---

### **DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 75 years. During database adjustment, the database value for CPP/QPP Benefits for individuals aged 75 years (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

## **GFCPPG75**      Growth Factor: CPP for age > 75

---

### **DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 76 or over. During database adjustment, the database value for CPP/QPP Benefits for individuals over age 75 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

## **GFCPPL65**      Growth Factor: CPP for age < 65

---

### **DESCRIPTION**

This parameter allows the growth of CPP/QPP benefits for recipients aged 64 or younger. During database adjustment, the database value for CPP/QPP Benefits for individuals under age 65 (idicqp) is always multiplied by this value. Separate growth factors by age allow for the phasing in of the program.

## **GFCQP** Adjustment Factor: CPP/QPP contributions

---

### **DESCRIPTION**

When CTFLAG is set to 1, the database value of household CPP/QPP Contributions (fxcqp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFDALIMO** Growth Factor: Alimony paid (220)

---

### **DESCRIPTION**

The value for Alimony Paid (iddalimo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFDISOTH** Growth Factor: Disability amount for dependants (318)

---

### **DESCRIPTION**

The value for Disability Amount for Dependants (iddisoth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFDISSLF** Growth Factor: Disability amount for self (316)

---

### **DESCRIPTION**

The value for Disability Amount for Self (iddisslf) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFDUES** Growth Factor: Union and professional dues (212)

---

### **DESCRIPTION**

During database adjustment, the database value for the Deduction for Professional and Union Dues (imputed from T1 records, iddues) is always multiplied by this value.

**GFEMPLO** Growth Factor: Employee home relocation loan dedn (248)

---

**DESCRIPTION**

The value for Employee Home Relocation Loan Deduction (idemplo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFEXPLOR** Growth Factor: Exploration and development expenses (224)

---

**DESCRIPTION**

The value for Exploration and Development Expenses (idexplor) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFFABD** Adjustment Factor: Account balancing difference

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Account Balancing Difference (fxfabd) is always multiplied by this factor.

**GFFDFATC** Growth Factor: Forward averaging tax credit (478)

---

**DESCRIPTION**

The value for Forward Averaging Tax Credit (idfdfatc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFFDSFT** Growth Factor: Foreign tax credit applied to surtax (511)

---

**DESCRIPTION**

This growth factor is used to adjust the new database variable idfdsft.

## DESCRIPTION

This factor is used in conjunction with commodity tax modelling. There exist some known discrepancies in consumer expenditure categories between the FAMEX and other reliable data sources. This factor has been provided to adjust the FAMEX levels up or down to reduce the differences in the following important commodity tax areas:

1. Food and Non-alcoholic Beverages
2. Alcoholic Beverages
3. Tobacco
4. Men's & Boy's Clothing
5. Women's, Girl's and Infant's Clothing
6. Footwear and Shoe Repair
7. Gross Imputed Rent
8. Gross Paid Rent
9. Other Lodging
10. Electricity
11. Natural Gas
12. Other Fuels
13. Furniture, Carpets and Floor Covering
14. Durable Household Appliances
15. Semi-durables
16. Non-durables
17. Laundry and Dry Cleaning
18. Domestic Services
19. Other Household Services
20. Medical Care
21. Hospital Care
22. Other Medical Care
23. Drugs and Sundries
24. New and Used Automobiles
25. Auto Repairs and Parts
26. Gasoline, Oil and Grease
27. Other Auto Related Services
28. Local and Inter-city Transportation
29. Telephone & Other Communications
30. Recreation, Sports and Camping Equipment
31. Books, Magazines and Stationary
32. Recreational Services
33. Education and Cultural Services
34. Jewellery, Watches and Repairs
35. Toilet Articles, Cosmetics, Etc.
36. Personal Care

- 37. Expend. in Hotels and Restaurants
- 38. Personal Business
- 39. Contributions to Non-profit Organizations
- 40. Net Expenditures Abroad (=0)

**GFFOMR** Adjustment Factor: Other money receipts

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Other Money Receipts (fxfomr) is always multiplied by this factor.

**GFFORAVG** Growth Factor: Forward averaging amount withdrawal (237)

---

**DESCRIPTION**

The value for Forward Averaging Amount Withdrawal (idforavg) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFFORINC** Growth Factor: Net foreign income (508)

---

**DESCRIPTION**

The value for Net Foreign Income (idforinc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFFORTX** Growth Factor: Foreign tax paid (507)

---

**DESCRIPTION**

The value for Foreign Tax Paid (idfortx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFFSITC** Growth Factor: Additional investment tax credit (518)

---

## DESCRIPTION

The value for Additional Investment Tax Credit (idfsitc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFGIFTS** Growth Factor: Gifts to Canada/provinces/culture (342)

---

## DESCRIPTION

The value for Gifts to Canada/Provinces/Culture (idgifts) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFGVPEN** Adjustment Factor: Government pension plan contributions

---

## DESCRIPTION

When CTFLAG is set to 1, the database value of household Government Pension Plan Contributions (fxgvpem) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFHMKT** Adjustment Factor: Market value of home

---

## DESCRIPTION

When CTFLAG is set to 1, the database value of household Market value of home, fxhmkt, is always multiplied by this value.

**GFHMORT** Adjustment Factor: Mortgage value outstanding

---

## DESCRIPTION

When CTFLAG is set to 1, the database value of household Mortgage value outstanding, fxhmort is always multiplied by this value.

**GFHOMSTU** Growth Factor: College residence/resident homeowner assistance (558)

---

**DESCRIPTION**

The value for College Residence/Resident Homeowner Assistance (idhomstu) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFHOSSLF** Growth Factor: Ontario HOSP contributions - self (598)

---

**DESCRIPTION**

The value for Ontario HOSP Contributions - Self (idhosslf) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFHOSSPO** Growth Factor: Ontario HOSP contributions - spouse (599)

---

**DESCRIPTION**

The value for Ontario HOSP Contributions (idhossपो) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFICAPG** Growth Factor: Capital gains (actual) (127 \* 1.5)

---

**DESCRIPTION**

During database adjustment, the database value for Capital Gains/Losses (idicapg) is always multiplied by this value.

**GFIDIV** Growth Factor: Dividend income (actual) (120 / 1.5)

---

**DESCRIPTION**

During database adjustment, the database value for Dividends (ididiv) is always multiplied by this value.

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

---

**DESCRIPTION**

This Vector allows the growth of Employment Income (idiemp) by Industry of Employment (idind) in both the TX and UI standard algorithms. This is a two dimensional parameter indexed by province and sex of worker.

Users should note that when using the UI and TX standard algorithms together the values of GFIEMP are applied using different algorithms.

**GFIINT** Growth Factor: Interest income (121)

---

**DESCRIPTION**

During database adjustment, the database value for Interest Income (idiint) is always multiplied by this value.

**GFILOSS** Growth Factor: Business investment losses (217)

---

**DESCRIPTION**

During database adjustment, the database value for Investment Losses (idiloss) is always multiplied by this value.

**GFINOGV** Growth Factor: Other government income (non-taxable)

---

**DESCRIPTION**

During database adjustment, the database value for Non-taxable Other Government Income (idinogv) is always multiplied by this value.

**GFINOTH** Growth Factor: Other money income (non-taxable)

---

**DESCRIPTION**

During database adjustment, the database value for Non-taxable Other Income (idinoth) is always multiplied by this value.

**GFINTAX** Adjustment Factor: Income taxes

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Income Taxes (fxintax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFINTPL** Adjustment Factor: Interest on personal loans

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household expenditure on Interest on Personal Loans (fxintpl) is always multiplied by this factor.

**GFIOINV** Growth Factor: Other investment income with net rental

---

**DESCRIPTION**

During database adjustment, the database value for Other Investment Income (idioinv) is always multiplied by this value.

**GFIPAC** Adjustment Factor: Life insurance premiums and annuity contributions

---

**DESCRIPTION**

The value for Life Insurance Premiums and Annuity Contributions (fxipac) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFIPENS** Growth Factor: Pension income (115)

---

**DESCRIPTION**

During database adjustment, the database value for Pension Income (idipens) is always multiplied by this value.

**GFIROOM** Growth Factor: Net income from roomers and boarders (126)

---

**DESCRIPTION**

During database adjustment, the database value for Income from Roomers and Boarders (idiroom) is always multiplied by this value.

**GFISA** Growth Factor: Social assistance income

---

**DESCRIPTION**

During database adjustment, the database value for Social Assistance (idisa) is always multiplied by this value.

**GFISEFM** Growth Factor: Self-employed income - farming

---

**DESCRIPTION**

During database adjustment, the database value for Self-employed Farm Income (idisefm) is always multiplied by this value.

**GFISENF** Growth Factor: Self-employed income - non-farming

---

**DESCRIPTION**

During database adjustment, the database value for Self-employed Non-farm Income (idisenf) is always multiplied by this growth factor.

**GFITC** Growth Factor: Federal investment tax credits (412)

---

**DESCRIPTION**

During database adjustment, the database value for Federal Investment Tax Credit (iditc) is always multiplied by this value.

**GFITOGV** Growth Factor: Other government income (taxable)

---

**DESCRIPTION**

During database adjustment, the database value for Taxable Other Government Income (iditogv) is always multiplied by this value.

**GFITOTH** Growth Factor: Other non-government income (taxable)

---

**DESCRIPTION**

During database adjustment, the database value for Taxable Other Income (iditoth) is always multiplied by this value.

**GFLABTXC** Growth Factor: Labour funds tax credit (414)

---

**DESCRIPTION**

The value for the Labour Funds Tax Credit (idlbtxc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GMEDGRO** Growth Factor: Medical expenses, gross (330)

---

**DESCRIPTION**

The value for Gross Medical Expenses (idmedgro) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFMINCAR** Growth Factor: Minimum tax carryover (504)

---

### **DESCRIPTION**

The value for Minimum Tax Carryover (idmincar) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFMORTI** Adjustment Factor: Mortgage interest paid

---

### **DESCRIPTION**

When CTFLAG is set to 1, the database value of household Mortgage interest paid, fxmorti, is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFMOVEXP** Growth Factor: Imputed moving expenses (219)

---

### **DESCRIPTION**

The value for Imputed Moving Expenses (idmovexp) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GFNCAL** Adjustment Factor: Net change in assets and liabilities

---

### **DESCRIPTION**

When CTFLAG is set to 1, the database value of Net Change in Assets and Liabilities (Savings) (fxncal) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

## **GFNCLOS** Growth Factor: Allowable other years non-capital loss (252)

---

### **DESCRIPTION**

During database adjustment, the database value for Other Years Non-Capital Losses (idnclos) is always multiplied by this value.

**GFNES** Adjustment Factor: Not elsewhere stated

---

## DESCRIPTION

When CTFLAG is set to 1, the database value of household expenditures not included in other defined expenditure Categories (fxnes) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

**GFNORTH** Growth Factor: Northern deductions (255)

---

## DESCRIPTION

The value for Northern Deductions (idnorth) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFOTHDED** Growth Factor: Other deductions from total income (232)

---

## DESCRIPTION

The value for Other Deductions from Total Income (idothded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFOTHPE** Growth Factor: Other dependant exemptions (305)

---

## DESCRIPTION

During database adjustment, the database value for Other Personal Exemptions (idothpe) is always multiplied by this value.

**GFPARTLO** Growth Factor: Limited partnership losses (251)

---

## DESCRIPTION

The value for Limited Partnership Losses (idpartlo) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFPOLCON** Growth Factor: Federal political contributions (409)

---

**DESCRIPTION**

The value for Federal Political Contributions (idpolcon) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFPROPTX** Growth Factor: Net property taxes paid (556)

---

**DESCRIPTION**

The value Net Property Taxes Paid (idproptx) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFPRTAX** Adjustment Factor: Property tax

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Property Tax (fxprtax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFPRVFTC** Growth Factor: Provincial foreign tax credit (Form T2036)

---

**DESCRIPTION**

The value for the Provincial Foreign Tax Credit (idprvftc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFPRVPOL** Growth Factor: Provincial political contributions (565)

---

**DESCRIPTION**

The value for Provincial Political Contributions (idprvpol) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFPVPEN** Adjustment Factor: Private pension plan contributions

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Private Pension Plan Contributions (fxpvpn) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFRECOM** Adjustment Factor: Real estate commissions

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Real Estate Commissions (fxrecom) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFRENTPD** Growth Factor: Total rental payments (555)

---

**DESCRIPTION**

The value for Total Rental Payments (idrentpd) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFRFEES** Adjustment Factor: Registration and license fees

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Registration and License Fees (fxrfees) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFRPP** Growth Factor: Registered pension plan contributions (207)

---

**DESCRIPTION**

During database adjustment, the database value for RPP Contributions (idrpp) is always multiplied by this value.

**GFRRSP** Growth Factor: RRSP contributions (208)

---

**DESCRIPTION**

During database adjustment, the database T1 imputed value for RRSP Contributions (idrrsp) is always multiplied by this value.

**GFRRSPT** Adjustment Factor: Total RRSP contributions (FAMEX)

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household expenditure on Registered Retirement Savings Plans as reported in the FAMEX survey (fxrrspt) is always multiplied by this factor. This allows for the growth from a base year to represent current year values.

**GFSCFCTC** Growth Factor: Child tax credit

---

**DESCRIPTION**

The value for the Child Tax Credit (idscfctc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFSCFFA** Growth Factor: Family allowances

---

**DESCRIPTION**

The value for Family Allowances (idscffa) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFSCFFTC** Growth Factor: Federal tax credit

---

**DESCRIPTION**

The value for the Federal Tax Credit (idscfftc) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFSCFOAS** Growth Factor: Old age security

---

**DESCRIPTION**

The value for Old Age Security (idscfoas) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFSCFUIB** Growth Factor: Unemployment insurance benefits

---

**DESCRIPTION**

The value for Unemployment Insurance Benefits (idscfuib) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFSELTR** Growth Factor: Manitoba shelter allowance (TIC-Man)

---

**DESCRIPTION**

The value for the Manitoba Shelter Allowance (idsheltr) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFSTKDED** Growth Factor: Stock option deduction (249)

---

**DESCRIPTION**

The value for the Stock Option Deduction (idstkded) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFTPTAX** Adjustment Factor: Transfer of property taxes

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household Transfer of Property Taxes (idtptax) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFTUITN** Growth Factor: Tuition fees (320)

---

**DESCRIPTION**

During database adjustment, the database value for Tuition Fees (idtuin) is always multiplied by this value.

**GFUIC** Adjustment Factor: UI contributions

---

**DESCRIPTION**

When CTFLAG is set to 1, the database value of household expenditure on Unemployment Insurance Contributions (fxuic) is always multiplied by this factor.

**GFVENCAP** Growth Factor: Venture capital tax credit (564)

---

**DESCRIPTION**

The value for the Venture Capital Tax Credit (idvencap) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

**GFXII2** Growth Factor: Part XII.2 tax credit (Trusts) (456)

---

**DESCRIPTION**

The value for Part XII.2 Tax Credit (Trusts) (idxii2) is always multiplied by this value. This allows for the growth from a base year to represent current year values.

## **GISBE1** Breakeven for GIS one pensioner couple

---

### **DESCRIPTION**

GISBE1 represents the level of family income at which the GIS benefits of a pensioner married to a non-pensioner have been reduced to exactly zero. This is a derived parameter calculated in mpc.c. The figure is calculated as a fixed relationship to other input parameters as follows.

$$\text{GISBE1} = \text{MP.BGISS} / \text{MP.GISRRM} + \text{MP.BOAS} + \text{MP.GISRLS};$$

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
mpc	Calculate derived model parameters and do edits

## **GISBE2** Breakeven for GIS/SPA couple

---

### **DESCRIPTION**

This is a derived parameter calculated in mpc.c. GISBE2 represents the level of family income at which the combined GIS and SPA benefits of a pensioner married to a SPA recipient have been reduced to exactly zero.

$$\text{GISBE2} = (\text{MP.BGISM} * 2) / (\text{MP.GISRRM} * 2) + \text{MP.BOAS} / \text{MP.SPAOASRR} + \text{MP.GISRLM}$$

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

## DESCRIPTION

Probability by GIS benefit level group of a married two OAS pensioner family applying for the Guaranteed Income Supplement. These probabilities are applied only when the parameter GISTURFLAG is set to 1.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

## VALUES

File/Year	Value	Source
ba84.mpr:	4	[Rows] HRDC special Tabulation, 1992
0	0.440	(0.0003)
723	0.660	(0.0003)
1535	0.890	(0.0003)
1895	1.000	(0.0003)
ba85.mpr:	4	[Rows] Grown from ba84.mpr using CPI=1.039
0	0.440	(0.0003)
751	0.660	(0.0003)
1595	0.890	(0.0003)
1969	1.000	(0.0003)
ba86.mpr:	4	[Rows] Grown from ba85.mpr using CPI=1.042
0	0.440	(0.0003)
783	0.660	(0.0003)
1662	0.890	(0.0003)
2052	1.000	(0.0003)
ba87.mpr:	4	[Rows] Grown from ba86.mpr using CPI=1.044
0	0.440	(0.0003)

	817	0.660	(0.0003)	
	1735	0.890	(0.0003)	
	2142	1.000	(0.0003)	
ba88.mpr:	4		[Rows]	Grown from ba87.mpr using CPI=1.040
	0	0.440	(0.0003)	
	850	0.660	(0.0002)	
	1804	0.890	(0.0003)	
	2228	1.000	(0.0003)	
ba89.mpr:	4		[Rows]	Grown from ba88.mpr using CPI=1.050
	0	0.440	(0.0002)	
	893	0.660	(0.0002)	
	1894	0.890	(0.0002)	
	2339	1.000	(0.0002)	
ba90.mpr:	4		[Rows]	Grown from ba89.mpr using CPI=1.048
	0	0.440	(0.0002)	
	936	0.660	(0.0002)	
	1985	0.890	(0.0002)	
	2451	1.000	(0.0002)	
ba91.mpr:	4		[Rows]	Grown from ba90.mpr using CPI=1.056
	0	0.440	(0.0002)	
	988	0.660	(0.0002)	
	2096	0.890	(0.0002)	
	2588	1.000	(0.0002)	
ba92.mpr:	4		[Rows]	Grown from ba91.mpr using CPI=1.015
	0	0.440	(0.0002)	
	1003	0.660	(0.0002)	
	2127	0.890	(0.0002)	
	2627	1.000	(0.0002)	
ba93.mpr:	4		[Rows]	Grown from ba92.mpr using CPI=1.018
	0	0.440	(0.0002)	
	1021	0.660	(0.0002)	
	2165	0.890	(0.0002)	
	2674	1.000	(0.0002)	
ba94.mpr:	4		[Rows]	Grown from ba93.mpr using CPI=1.002
	0	0.440	(0.0002)	
	1023	0.660	(0.0002)	
	2169	0.890	(0.0002)	
	2679	1.000	(0.0002)	
ba95.mpr:	4		[Rows]	Grown from ba94.mpr using CPI=1.021

0	0.440	(0.0002)		
1044	0.660	(0.0002)		
2215	0.890	(0.0002)		
2735	1.000	(0.0002)		
ba96.mpr:	4	[Rows]	Grown from ba95.mpr using	
			CPI=1.016	
0	0.440	(0.0002)		
1061	0.660	(0.0002)		
2250	0.890	(0.0002)		
2779	1.000	(0.0002)		
ba97.mpr:	4	[Rows]	Grown from ba96.mpr using	
			CPI=1.019	
0	0.440	(0.0002)		
1081	0.660	(0.0002)		
2293	0.890	(0.0002)		
2832	1.000	(0.0002)		
ba98.mpr:	4	[Rows]	Grown from ba97.mpr using	
			CPI=1.022	
0	0.440	(0.0002)		
1105	0.660	(0.0002)		
2343	0.890	(0.0002)		
2894	1.000	(0.0002)		
ba99.mpr:	4	[Rows]	Grown from ba98.mpr using	
			CPI=1.022	
0	0.440	(0.0002)		
1129	0.660	(0.0002)		
2395	0.890	(0.0002)		
2958	1.000	(0.0002)		
ba00.mpr:	4	[Rows]	Grown from ba99.mpr using	
			CPI=1.024	
0	0.440	(0.0002)		
1156	0.660	(0.0002)		
2452	0.890	(0.0002)		
3029	1.000	(0.0002)		
ba01.mpr:	4	[Rows]	Grown from ba00.mpr using	
			CPI=1.026	
0	0.440	(0.0002)		
1186	0.660	(0.0002)		
2516	0.890	(0.0002)		
3108	1.000	(0.0002)		

## DESCRIPTION

When this parameter is assigned a value of 1, the GIS function is executed and Federal Guaranteed Income Supplement (imigis), Spouses Allowance and Extended Spouses Allowance (imispa) are calculated. With a value of 0, they are not. This parameter will automatically be set to 0 if the OASFLAG parameter is not set to 1.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Program implemented since 1967 and 1975
ba85.mpr:	1	-- Program implemented since 1967 and 1975
ba86.mpr:	1	-- Program implemented since 1967 and 1975
ba87.mpr:	1	-- Program implemented since 1967 and 1975
ba88.mpr:	1	-- Program implemented since 1967 and 1975
ba89.mpr:	1	-- Program implemented since 1967 and 1975
ba90.mpr:	1	-- Program implemented since 1967 and 1975
ba91.mpr:	1	-- Program implemented since 1967 and 1975
ba92.mpr:	1	-- Program implemented since 1967 and 1975

```

ba93.mpr:    1          --      Program implemented since
              1967 and 1975
ba94.mpr:    1          --      Program implemented since
              1967 and 1975
ba95.mpr:    1          --      Program implemented since
              1967 and 1975
ba96.mpr:    1          --      Copied from ba95.mpr
ba97.mpr:    1          --      Copied from ba96.mpr
ba98.mpr:    1          --      Copied from ba97.mpr
ba99.mpr:    1          --      Copied from ba98.mpr
ba00.mpr:    1          --      Copied from ba99.mpr
ba01.mpr:    1          --      Copied from ba00.mpr

```

## **GISOASFLAG**    1984 GIS top-up to OAS residence shortfall flag

---

### **DESCRIPTION**

When GISOASFLAG is set to one the maximum GIS benefit for recipients of partial OAS will be increased by the difference between actual and maximum OAS benefits. This corresponds to the change in the OAS/GIS system of October 1984. (Note: While the meaning of this parameter has not changed the detailed description of it was left out of the original documentation)

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
senben	Compute Seniors Benefit for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- To Calculate GIS for Immigrants
ba85.mpr:	1	-- To Calculate GIS for Immigrants
ba86.mpr:	1	-- To Calculate GIS for Immigrants

ba87.mpr:	1	--	To Calculate GIS for Immigrants
ba88.mpr:	1	--	To Calculate GIS for Immigrants
ba89.mpr:	1	--	To Calculate GIS for Immigrants
ba90.mpr:	1	--	To Calculate GIS for Immigrants
ba91.mpr:	1	--	To Calculate GIS for Immigrants
ba92.mpr:	1	--	To Calculate GIS for Immigrants
ba93.mpr:	1	--	To Calculate GIS for Immigrants
ba94.mpr:	1	--	To Calculate GIS for Immigrants
ba95.mpr:	1	--	To Calculate GIS for Immigrants
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**GISOT**      GIS take-up rate: one pensioner couple by benefit level [benefit,rate]

---

**DESCRIPTION**

The probability by GIS benefit level group of applying for the Guaranteed Income Supplement for a married OAS pensioner whose spouse is not eligible for OAS, GIS or SPA. These probabilities are applied only when GISTURFLAG is set to 1.

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly

## VALUES

File/Year	Value	Source
ba84.mpr:	2	[Rows] HRDC special Tabulation, 1992
0	0.760	(0.0001)
3334	1.000	(0.0001)
ba85.mpr:	2	[Rows] Grown from ba84.mpr using CPI=1.039
0	0.760	(0.0001)
3464	1.000	(0.0001)
ba86.mpr:	2	[Rows] Grown from ba85.mpr using CPI=1.042
0	0.760	(0.0001)
3609	1.000	(0.0001)
ba87.mpr:	2	[Rows] Grown from ba86.mpr using CPI=1.044
0	0.760	(0.0001)
3768	1.000	(0.0001)
ba88.mpr:	2	[Rows] Grown from ba87.mpr using CPI=1.040
0	0.760	(0.0001)
3919	1.000	(0.0001)
ba89.mpr:	2	[Rows] Grown from ba88.mpr using CPI=1.050
0	0.760	(0.0001)
4115	1.000	(0.0001)
ba90.mpr:	2	[Rows] Grown from ba89.mpr using CPI=1.048
0	0.760	(0.0001)
4313	1.000	(0.0001)
ba91.mpr:	2	[Rows] Grown from ba90.mpr using CPI=1.056
0	0.760	(0.0001)
4555	1.000	(0.0001)
ba92.mpr:	2	[Rows] Grown from ba91.mpr using CPI=1.015
0	0.760	(0.0001)
4623	1.000	(0.0001)
ba93.mpr:	2	[Rows] Grown from ba92.mpr using CPI=1.018
0	0.760	(0.0001)
4706	1.000	(0.0001)

ba94.mpr:	2	[Rows]	Grown from ba93.mpr using CPI=1.002
	0	0.760	(0.0001)
	4715	1.000	(0.0001)
ba95.mpr:	2	[Rows]	Grown from ba94.mpr using CPI=1.021
	0	0.760	(0.0000)
	4814	1.000	(0.0000)
ba96.mpr:	2	[Rows]	Grown from ba95.mpr using CPI=1.016
	0	0.760	(0.0000)
	4891	1.000	(0.0000)
ba97.mpr:	2	[Rows]	Grown from ba96.mpr using CPI=1.019
	0	0.760	(0.0000)
	4984	1.000	(0.0000)
ba98.mpr:	2	[Rows]	Grown from ba97.mpr using CPI=1.022
	0	0.760	(0.0000)
	5094	1.000	(0.0000)
ba99.mpr:	2	[Rows]	Grown from ba98.mpr using CPI=1.022
	0	0.760	(0.0000)
	5206	1.000	(0.0000)
ba00.mpr:	2	[Rows]	Grown from ba99.mpr using CPI=1.024
	0	0.760	(0.0000)
	5331	1.000	(0.0000)
ba01.mpr:	2	[Rows]	Grown from ba00.mpr using CPI=1.026
	0	0.760	(0.0000)
	5470	1.000	(0.0000)

---

## GISRLM      Basic GIS reduction level: married pensioners

### DESCRIPTION

The level of previous year annual family income above which the GIS starts to be paid at a reduced rate for a married OAS pensioner whose spouse is also an OAS pensioner.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	48.00	--	Redbook, 1988 Edition
ba85.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba86.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba87.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba88.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba89.mpr:	48.00	0.0%	Redbook, 1989 Edition
ba90.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	48.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	48.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	48.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	48.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	48.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	48.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	48.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	48.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

The level of previous year annual income of a single OAS pensioner above which the GIS starts to be paid at a reduced rate.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	24.00	--	Redbook, 1988 Edition
ba85.mpr:	24.00	0.0%	Redbook, 1988 edition
ba86.mpr:	24.00	0.0%	Redbook, 1988 Edition
ba87.mpr:	24.00	0.0%	Redbook, 1988 Edition
ba88.mpr:	24.00	0.0%	Redbook, 1988 Edition
ba89.mpr:	24.00	0.0%	Redbook, 1989 Edition
ba90.mpr:	24.00	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	24.00	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	24.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	24.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	24.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	24.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	24.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	24.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	24.00	0.0%	Grown from ba97.mpr using NONE=1.0000

```

ba99.mpr:    24.00      0.0%   Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:    24.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    24.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**GISRRM**      Basic GIS reduction rate: married pensioners

---

**DESCRIPTION**

Guaranteed Income Supplement reduction rate for married pensioners.

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.25000	--	Redbook, 1988 Edition
ba85.mpr:	0.25000	0.0%	Redbook, 1988 Edition
ba86.mpr:	0.25000	0.0%	Redbook, 1988 Edition
ba87.mpr:	0.25000	0.0%	Redbook, 1988 Edition
ba88.mpr:	0.25000	0.0%	Redbook, 1988 Edition
ba89.mpr:	0.25000	0.0%	Redbook, 1989 Edition
ba90.mpr:	0.25000	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	0.25000	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	0.25000	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	0.25000	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	0.25000	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. X.7

ba96.mpr:	0.25000	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.25000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.25000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.25000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.25000	0.0%	Copied from ba00.mpr

**GISRRS** Basic GIS reduction rate: single pensioners

---

**DESCRIPTION**

Guaranteed Income Supplement reduction rate for single pensioners.

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.50000	--	Redbook, 1988 Edition
ba85.mpr:	0.50000	0.0%	Redbook, 1988 Edition
ba86.mpr:	0.50000	0.0%	Redbook, 1988 Edition
ba87.mpr:	0.50000	0.0%	Redbook, 1988 Edition
ba88.mpr:	0.50000	0.0%	Redbook, 1988 Edition
ba89.mpr:	0.50000	0.0%	Redbook, 1989 Edition
ba90.mpr:	0.50000	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	0.50000	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	0.50000	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	0.50000	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	0.50000	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	0.50000	0.0%	Redbook, 1996 Edition, p. X.7

ba96.mpr:	0.50000	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

---

**GISST**      GIS take-up rate: single pensioner by benefit level [benefit,rate]

---

## DESCRIPTION

Probability by GIS benefit level group of a single OAS pensioner applying for the Guaranteed Income Supplement. These probabilities are applied only when GISTURFLAG is set to 1.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly

## VALUES

File/Year	Value	Source
ba84.mpr:	4	[Rows] HRDC special Tabulation, 1992
	0	0.360 (0.0003)
	987	0.670 (0.0002)
	1535	0.770 (0.0001)
	3152	1.000 (0.0001)
ba85.mpr:	4	[Rows] Grown from ba84.mpr using CPI=1.039
	0	0.360 (0.0003)
	1025	0.670 (0.0002)
	1595	0.770 (0.0001)
	3275	1.000 (0.0001)

```

ba86.mpr:      4          [Rows]   Grown from ba85.mpr using
                CPI=1.042
                0      0.360  (0.0003)
                1068   0.670  (0.0002)
                1662   0.770  (0.0001)
                3413   1.000  (0.0001)
ba87.mpr:      4          [Rows]   Grown from ba86.mpr using
                CPI=1.044
                0      0.360  (0.0003)
                1115   0.670  (0.0002)
                1735   0.770  (0.0001)
                3563   1.000  (0.0001)
ba88.mpr:      4          [Rows]   Grown from ba87.mpr using
                CPI=1.040
                0      0.360  (0.0003)
                1160   0.670  (0.0002)
                1804   0.770  (0.0001)
                3706   1.000  (0.0001)
ba89.mpr:      4          [Rows]   Grown from ba88.mpr using
                CPI=1.050
                0      0.360  (0.0003)
                1218   0.670  (0.0001)
                1894   0.770  (0.0001)
                3891   1.000  (0.0001)
ba90.mpr:      4          [Rows]   Grown from ba89.mpr using
                CPI=1.048
                0      0.360  (0.0002)
                1276   0.670  (0.0001)
                1985   0.770  (0.0001)
                4078   1.000  (0.0001)
ba91.mpr:      4          [Rows]   Grown from ba90.mpr using
                CPI=1.056
                0      0.360  (0.0002)
                1347   0.670  (0.0001)
                2096   0.770  (0.0001)
                4306   1.000  (0.0001)
ba92.mpr:      4          [Rows]   Grown from ba91.mpr using
                CPI=1.015
                0      0.360  (0.0002)
                1367   0.670  (0.0001)
                2127   0.770  (0.0001)
                4371   1.000  (0.0001)
ba93.mpr:      4          [Rows]   Grown from ba92.mpr using
                CPI=1.018
                0      0.360  (0.0002)
                1392   0.670  (0.0001)
                2165   0.770  (0.0001)

```

4450	1.000	(0.0001)	
ba94.mpr:	4	[Rows]	Grown from ba93.mpr using CPI=1.002
0	0.360	(0.0002)	
1395	0.670	(0.0001)	
2169	0.770	(0.0001)	
4459	1.000	(0.0001)	
ba95.mpr:	4	[Rows]	Grown from ba94.mpr using CPI=1.021
0	0.360	(0.0002)	
1424	0.670	(0.0001)	
2215	0.770	(0.0001)	
4553	1.000	(0.0001)	
ba96.mpr:	4	[Rows]	Grown from ba95.mpr using CPI=1.016
0	0.360	(0.0002)	
1447	0.670	(0.0001)	
2250	0.770	(0.0001)	
4626	1.000	(0.0001)	
ba97.mpr:	4	[Rows]	Grown from ba96.mpr using CPI=1.019
0	0.360	(0.0002)	
1474	0.670	(0.0001)	
2293	0.770	(0.0001)	
4714	1.000	(0.0001)	
ba98.mpr:	4	[Rows]	Grown from ba97.mpr using CPI=1.022
0	0.360	(0.0002)	
1506	0.670	(0.0001)	
2343	0.770	(0.0001)	
4818	1.000	(0.0001)	
ba99.mpr:	4	[Rows]	Grown from ba98.mpr using CPI=1.022
0	0.360	(0.0002)	
1539	0.670	(0.0001)	
2395	0.770	(0.0001)	
4924	1.000	(0.0001)	
ba00.mpr:	4	[Rows]	Grown from ba99.mpr using CPI=1.024
0	0.360	(0.0002)	
1576	0.670	(0.0001)	
2452	0.770	(0.0001)	
5042	1.000	(0.0001)	
ba01.mpr:	4	[Rows]	Grown from ba00.mpr using CPI=1.026
0	0.360	(0.0002)	
1617	0.670	(0.0001)	

2516	0.770	(0.0001)
5173	1.000	(0.0001)

## **GISTFLAG** Provincial GIS top-up flag

---

### **DESCRIPTION**

When this parameter is assigned a value of 1, the six Provincial GIS Supplementation programs are activated. With a value of 0, they are not. This parameter will automatically be set to 0 (in mpc.c) if the GISFLAG parameter is set to 0.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly
mpc	Calculate derived model parameters and do edits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba85.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba86.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba87.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba88.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba89.mpr:	1	-- Activate six Provincial GIS Supplementation programs
ba90.mpr:	1	-- Activate six Provincial GIS Supplementation Programs
ba91.mpr:	1	-- Activate six Provincial GIS Supplementation Programs

```

ba92.mpr:    1          --      Activate six Provincial GIS
Supplementation Programs
ba93.mpr:    1          --      Activate six Provincial GIS
Supplementation programs
ba94.mpr:    1          --      Activate six Provincial GIS
Supplementation programs
ba95.mpr:    1          --      Activate six Provincial GIS
Supplementation programs
ba96.mpr:    1          --      Copied from ba95.mpr
ba97.mpr:    1          --      Copied from ba96.mpr
ba98.mpr:    1          --      Copied from ba97.mpr
ba99.mpr:    1          --      Copied from ba98.mpr
ba00.mpr:    1          --      Copied from ba99.mpr
ba01.mpr:    1          --      Copied from ba00.mpr

```

## **GISTURFLAG** GIS take-up flag: apply 5 take-up tables

---

### **DESCRIPTION**

When this parameter is assigned a value of 1, the five GIS Take-up rate tables are applied (i.e. GISST etc.). With a value of 0, they are not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- NHW Special Tabulation 1984
ba85.mpr:	1	-- NHW Special Tabulation
ba86.mpr:	1	-- NHW Special Tabulation
ba87.mpr:	1	-- NHW Special Tabulation
ba88.mpr:	1	-- NHW Special Tabulation
ba89.mpr:	1	-- NHW Special Tabulation
ba90.mpr:	1	-- NHW Special Tabulation

ba91.mpr:	1	--	NHW Special Tabulation
ba92.mpr:	1	--	NHW Special Tabulation
ba93.mpr:	1	--	NHW Special Tabulation
ba94.mpr:	1	--	NHW Special Tabulation
ba95.mpr:	1	--	NHW Special Tabulation
ba96.mpr:	1	--	NHW Special Tabulation
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	0	--	Federal Budget 1997

**GSTAC**      GST additional credit amount

---

**DESCRIPTION**

The maximum additional amount of sales tax credit received by lone parents and single persons. This increment to the sales tax credit only applies in the years 1991 and beyond.

**CROSS REFERENCE**

Function	Description
txfstc	Compute federal sales tax credit

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	100.00	-- Federal Income Tax 1991 - Schedule T1 GSTC 1991

ba92.mpr:	105.00	5.0%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	105.00	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	105.00	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	105.00	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	105.00	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	105.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	105.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	105.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	105.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	105.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**GSTAR** GST additional credit rate of net income

---

**DESCRIPTION**

The rate applied to net income to calculate the additional sales tax credit received by single persons and lone parents. This calculation only applies to the years 1991 and beyond.

**CROSS REFERENCE**

Function	Description
txfstc	Compute federal sales tax credit

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect

ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.02000	--	Federal Income Tax 1991 - Schedule T1 GSTC 1991
ba92.mpr:	0.02000	0.0%	Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	0.02000	0.0%	Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	0.02000	0.0%	Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	0.02000	0.0%	Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	0.02000	0.0%	Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	0.02000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.02000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02000	0.0%	Copied from ba00.mpr

**GSTFLAG**    GST credit activation flag

---

**DESCRIPTION**

The flag is necessary to activate the additional sales tax credit received by single persons and lone parent families. These credits only apply in the years 1991 and beyond.

**CROSS REFERENCE**

Function	Description
txfstc	Compute federal sales tax credit

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	1	-- Implemented in 1991
ba92.mpr:	1	-- Federal Income Tax 1992 - Guide p. 10
ba93.mpr:	1	-- Federal Income Tax 1993 - Guide p. 10
ba94.mpr:	1	-- Federal Income Tax 1994 - Guide p. 9
ba95.mpr:	1	-- Federal Income Tax 1995 - Guide p. 9
ba96.mpr:	1	-- Federal Income Tax 1996 - Guide p. 9
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**IMPCQPOPT** Imputation method, CQP [1=none 2=rank]

---

## DESCRIPTION

CPP/QPP benefits are under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable CPP/QPP imputation altogether.

**IMPINTOPT** Imputation method, Interest [1=none 2=imputed]

---

**DESCRIPTION**

Interest income is under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem was made. This option has been provided to select this method, or to disable interest income imputation altogether if desired.

**IMPSAOPT** Imputation method, SA [1=none 2=rank]

---

**DESCRIPTION**

Social assistance benefits are under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, a statistical method of correcting this problem has been made. This option has been provided to select between using this correction [default] or to disable social assistance imputation altogether.

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

---

**DESCRIPTION**

UI benefits are under-reported on the SCF, as compared to administrative data. In the process of SPSD creation, two distinct statistical methods of correcting this problem were made. This option has been provided to select between these two methods, or to disable UI imputation altogether if desired.

**IMSHTOPT** Paid rent and property tax imputation option

---

**DESCRIPTION**

When this parameter is set to 1, imputation of provincial paid rents and property taxes are calculated based on Greenbook data, when set to .2 they are based on FAMEX data.

## CROSS REFERENCE

Function	Description
txhhexp	Compute and pro-rate household taxes, rent, etc.

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2	--	OPTION
ba85.mpr:	2	--	OPTION
ba86.mpr:	2	--	OPTION
ba87.mpr:	2	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**INCGP** Income cutpoints for table 2 [array]

---

## DESCRIPTION

This control parameter is a vector of values used to provide the income cutpoints which define the columns of the hard-wired Tables 2 and 2A. Tables 2 and 2A can be activated using T2FLAG and T2AFLAG.

**INCVAR** Variable to use for table 2 [string]

---

## DESCRIPTION

This string control parameter specifies the variable (usually an income variable) that is used to determine the column dimension of tables 2, 2A, 4, and 4A. Please see the *SPSD/M User's Guide* for more information.

**INPAPR** Name of database adjustment parameter file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the database adjustment parameters to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**INPBASMPR** Name of base tax/transfer parameter file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce base result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory. BASMETH must be either 2 or 3 for INPBASMPR to have any effect.

**INPBASMRS** Name of base results file (in) [string]

---

## DESCRIPTION

The value of this control parameter is a binary SPSD/M results file filename. If the full path name of the file is omitted, the path will default to the current directory. When the value of BASMETH is set to 1, this file is used for determining base results.

**INPFXV**      Name of FAMEX vector file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the FAMEX expenditure vector binary database. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**INPMRSVARS**      Base results file variables [string]

---

## DESCRIPTION

The value of this control parameter is generated during an SPSM program run. The parameter is set to a string of variable names of variables found in the input base results file specified in INPBASMRS. The user is not able to edit this parameter interactively in the SPSM dialogue.

**INPREF**      Name of reference results file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used as an input reference file when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**INSPD**      Name of SPSD file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household and individual binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**INPVARMPR** Name of variant tax/transfer parameter file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the tax/transfer parameters to be used to produce variant result variables. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**INPWGT** Name of weight file (in) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which contains the household weight binary database to be used when executing SPSM. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**KEEPNEGEXP** Retain negative expenditures in FAMEX

---

## DESCRIPTION

Certain expenditure items (sale of cars and RV's) are permitted to be negative expenditures on the FAMEX database. For commodity tax modelling purposes these expenditures must be treated as receipts. This adjustment parameter controls the treatment of negative expenditure items on the FAMEX database. With a value of zero Negative expenditures are treated as income in the calculation of commodity taxes. For Tax/Transfer simulations the setting must be zero. With a value of 1 the user can recover the original FAMEX data for output or tabulation.

**LABTXCFLAG** Database variable(labtxc) activation flag

---

## DESCRIPTION

When this parameter is set to 1, the imputed variable for the labour sponsored funds tax credit (idlbtxc) is included in the calculation of other federal tax credits (imoftca). With a value of zero the variable is not used.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Source
ba84.mpr:	10	[Rows] Federal Income Tax 1984
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
0		
ba85.mpr:	10	[Rows] Federal Income Tax 1985 - Line 414
0		
0		
0		
0		
1		
0		
0		
0		
0		
0		
ba86.mpr:		[Same] Federal Income Tax 1986 - Line 414
ba87.mpr:	10	[Rows] Federal Income Tax 1987 - Line 414
0		
0		
0		
0		

```

1
0
0
1
0
0
ba88.mpr:    10      [Rows]   Federal Income Tax 1988 -
                Line 414
1
1
1
1
1
1
1
1
1
1
1
1
ba89.mpr:    [Same]   Federal Income Tax 1989 -
                Line 414
ba90.mpr:    [Same]   Federal Income Tax 1990 -
                Line 414
ba91.mpr:    [Same]   Federal Income Tax 1991 -
                Line 414
ba92.mpr:    [Same]   Federal Income Tax 1992 -
                Line 414
ba93.mpr:    [Same]   Federal Income Tax 1993 -
                Line 414
ba94.mpr:    [Same]   Federal Income Tax 1994 -
                Line 414
ba95.mpr:    [Same]   Federal Income Tax 1995 -
                Line 414
ba96.mpr:    [Same]   Federal Income Tax 1996 -
                Line 414
ba97.mpr:    [Same]   Copied from ba96.mpr
ba98.mpr:    [Same]   Copied from ba97.mpr
ba99.mpr:    [Same]   Copied from ba98.mpr
ba00.mpr:    [Same]   Copied from ba99.mpr
ba01.mpr:    [Same]   Copied from ba00.mpr

```

**LICENSEE**    SPSD/M licensee [string]

---

## DESCRIPTION

This control parameter is produced by SPSM and contains the name of the person or

organization licensed to use this particular copy of SPSD/M.

## **LOGFLAG**    Produce a .log file for this run

---

### **DESCRIPTION**

The LOGFLAG parameter allows the user to control whether or not a log file of the SPSM run will be written. If LOGFLAG is 1, a file recording all the output normally displayed on the screen in the console version is written to the file specified by the OUTLOG parameter. If LOGFLAG is 0, no such file is written. The LOGFLAG parameter is particularly useful in the Windows version of SPSM, since it allows later examination of the details of the simulation run. It is also useful for documentation of any SPSM run.

## **MANC**            Manitoba GIS supplement: married pensioners

---

### **DESCRIPTION**

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for married couples where both spouses are receiving OAS/GIS or where one spouse is an OAS/GIS pensioner and the other is receiving SPA. Calculated as a sum of individual quarterly maximums.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	202.32	--	HWC 1984, page 23 (Blue Book)
ba85.mpr:	202.32	0.0%	HWC 1985, page 35 (Blue Book)

ba86.mpr:	303.16	49.8%	HWC 1985 & 1987, pages 36 & 11 (Blue Book)
ba87.mpr:	417.50	37.7%	HWC 1987 & 1988, pages 11 & 21 (Blue Book)
ba88.mpr:	434.90	4.2%	HWC 1989 Edition, section 6.1
ba89.mpr:	453.00	4.2%	HWC 1990 Edition, section 6.1
ba90.mpr:	474.10	4.7%	HWC 1990 Edition, section 6.1
ba91.mpr:	479.60	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	479.60	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	479.60	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	479.60	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	479.60	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	479.60	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	479.60	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	479.60	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	479.60	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

---

**MANCNPF** Manitoba GIS supplement reduction point: married

## DESCRIPTION

The level of previous year combined annual income above which the Manitoba Supplement for Pensioners (MSP) begins to be paid at a reduced rate to eligible married persons who are non-GIS/SPA pensioners age 55 and over. Calculated as the arithmetic average of the 1983 reduction point and the 1985 reduction point for runs with the TARGETYEAR 1984.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	11337.36	--	Manitoba Income Supplement (Office)
ba85.mpr:	11555.76	1.9%	Manitoba Income Supplement (Office)
ba86.mpr:	12025.32	4.1%	Manitoba Income Supplement (Office)
ba87.mpr:	12564.84	4.5%	HWC 1988, page 21 (Blue Book)
ba88.mpr:	13085.58	4.1%	Manitoba Income Supplement (Office)
ba89.mpr:	13629.96	4.2%	Manitoba Income Supplement (Office)
ba90.mpr:	14300.46	4.9%	HWC 1990 Edition, section 6.1
ba91.mpr:	14479.20	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	14479.20	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	14479.21	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	14479.21	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	14479.21	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	14479.21	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	14479.21	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	14479.21	0.0%	Grown from ba97.mpr using DEFAULT=1.0000

```

ba99.mpr:      14479.21      0.0%   Grown from ba98.mpr using
              DEFAULT=1.0000
ba00.mpr:      14479.21      0.0%   Grown from ba99.mpr using
              DEFAULT=1.0000
ba01.mpr:      14479.21      0.0%   Grown from ba00.mpr using
              DEFAULT=1.0000

```

## **MANLTCF** Manitoba learning tax credit factor

---

### **DESCRIPTION**

This is the Manitoba Learning Tax Credit factor. In order to calculate the Manitoba Learning Tax Credit, this factor is multiplied to the education and tuition tax credits (imedtxc and imtutxc) minus the education credits transferred to parents or spouse (imedtrf) plus the education credits transferred from children or spouse (imedrcv).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Manitoba Budget, 1996
ba85.mpr:	0.00000	--	Manitoba Budget, 1996
ba86.mpr:	0.00000	--	Manitoba Budget, 1996
ba87.mpr:	0.00000	--	Manitoba Budget, 1996
ba88.mpr:	0.00000	--	Manitoba Budget, 1996
ba89.mpr:	0.00000	--	Manitoba Budget, 1996
ba90.mpr:	0.00000	--	Manitoba Budget, 1996
ba91.mpr:	0.00000	--	Manitoba Budget, 1996
ba92.mpr:	0.00000	--	Manitoba Budget, 1996
ba93.mpr:	0.00000	--	Manitoba Budget, 1996
ba94.mpr:	0.00000	--	Manitoba Budget, 1996
ba95.mpr:	0.00000	--	Manitoba Budget, 1996
ba96.mpr:	0.10000	--	Manitoba Budget, 1996

ba97.mpr:	0.10000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.10000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.10000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr

**MANRD** Manitoba tax reduction table (MNRDOPT=1) [federal reduction, net income]

---

## DESCRIPTION

In 1982, the Manitoba tax reduction was calculated using the Federal Tax Reduction and Taxable Income. This method of calculating the Manitoba Tax Reduction was replaced in 1983. This table is used only if the parameter MNRDOPT is set to 1.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Source
ba84.mpr:	2	[Rows] Dropped From Tax System Pre 1984
	0	0 (0.000)
	0	0 (0.000)
ba85.mpr:		[Same] Dropped From Tax System Pre 1984
ba86.mpr:		[Same] Dropped From Tax System Pre 1984
ba87.mpr:		[Same] Dropped From Tax System Pre 1984
ba88.mpr:		[Same] Dropped From Tax System Pre 1984
ba89.mpr:		[Same] Dropped From Tax System Pre 1984

ba90.mpr:	[Same]	Dropped From Tax System Pre 1984
ba91.mpr:	[Same]	Dropped From Tax System Pre 1984
ba92.mpr:	[Same]	Dropped From Tax System Pre 1984
ba93.mpr:	[Same]	Dropped from Tax System Pre 1984
ba94.mpr:	[Same]	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	[Same]	Not in effect
ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	[Same]	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	[Same]	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	[Same]	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	[Same]	Grown from ba00.mpr using DEFAULT=1.0000

## **MANS**      Manitoba GIS supplement: single pensioners

---

### **DESCRIPTION**

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of quarterly maximums.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	187.68	--	HWC 1984, page 23 (Blue Book)
ba85.mpr:	187.68	0.0%	HWC 1985, page 35 (Blue Book)
ba86.mpr:	281.84	50.2%	HWC 1985 & 1987, pages 36 & 11 (Blue Book)
ba87.mpr:	388.60	37.9%	HWC 1987 & 1988, pages 11 & 21 (Blue Book)
ba88.mpr:	404.80	4.2%	HWC 1989 Edition, section 6.1
ba89.mpr:	421.70	4.2%	HWC 1990 Edition, section 6.1
ba90.mpr:	441.30	4.6%	HWC 1990 Edition, section 6.1
ba91.mpr:	446.40	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	446.40	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	446.40	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	446.40	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	446.40	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	446.40	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	446.40	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	446.40	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	446.40	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

Maximum annual Manitoba Supplement for Pensioners (MSP) benefits for each single, widowed or divorced OAS/GIS pensioner or a pensioner whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of quarterly maximums.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	6403.32	--	Manitoba Income Supplement (Office)
ba85.mpr:	6832.86	6.7%	Manitoba Income Supplement (Office)
ba86.mpr:	7417.32	8.6%	Manitoba Income Supplement (Office)
ba87.mpr:	7750.08	4.5%	HWC 1988, page 21 (Blue Book)
ba88.mpr:	8071.32	4.1%	Manitoba Income Supplement (Office)
ba89.mpr:	8406.84	4.2%	Manitoba Income Supplement (Office)
ba90.mpr:	8820.21	4.9%	HWC 1990 Edition, section 6.1
ba91.mpr:	8930.40	1.2%	HWC 1991 Edition, section 6.1
ba92.mpr:	8930.40	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	8930.40	0.0%	HWC 1993 Edition, section 6.1

ba94.mpr:	8930.40	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	8930.40	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	8930.40	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	8930.40	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	8930.40	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	8930.40	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	8930.40	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	8930.40	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

**MARAMT** Amount to be added to variable for marginal calculation

---

## DESCRIPTION

This control parameter gives the amount of money to be added to income when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *SPSM User's Guide* for more information.

**MARFLAG** Marginal tax rate facility activation flag

---

## DESCRIPTION

This control parameter activates the SPSM marginal tax rate facility. This facility can be used to calculate marginal tax rates by income source, amount, recipient, and family level. Please refer to the *SPSM User's Guide* for more information.

**MARSPEC** Expression identifying recipients [string]

---

## DESCRIPTION

This control parameter allows the user to specify which individuals are to receive MARAMT when the marginal tax rate facility has been activated through MARFLAG. Please refer to the *SPSM User's Guide* for more information.

**MARVAR** Variable to add MARAMT to [string]

---

## DESCRIPTION

This control parameter gives the income source to be incremented when the marginal tax rate facility has been activated through MARFLAG. It must be the name of a valid SPSD "id" income variable. Please refer to the *SPSM User's Guide* for more information.

**MAXDX** Maximum disability deduction/amount

---

## DESCRIPTION

This value represents the maximum Disability Deduction and is given either as an exemption or credit (depending on the value of DISOPT) to all individuals with a positive value for imputed Disability Deduction (imdisex).

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2480.00	--	Federal Income Tax 1984 - Line 246
ba85.mpr:	2590.00	4.4%	Federal Income Tax 1985 - Line 246
ba86.mpr:	2860.00	10.4%	Federal Income Tax 1986 - Line 245
ba87.mpr:	2890.00	1.0%	Federal Income Tax 1987 - Line 245
ba88.mpr:	3236.00	12.0%	Federal Income Tax 1988 - Line 316

ba89.mpr:	3272.00	1.1%	Federal Income Tax 1989 - Line 316
ba90.mpr:	3327.00	1.7%	Federal Income Tax 1990 - Line 316
ba91.mpr:	4118.00	23.8%	Federal Income Tax 1991 - Line 316
ba92.mpr:	4233.00	2.8%	Federal Income Tax 1992 - Line 316
ba93.mpr:	4233.00	0.0%	Federal Income Tax 1993 - Line 316
ba94.mpr:	4233.00	0.0%	Federal Income Tax 1994 - Line 316
ba95.mpr:	4233.00	0.0%	Federal Income Tax 1995 - Line 316
ba96.mpr:	4233.00	0.0%	Federal Income Tax 1996 - Line 316
ba97.mpr:	4233.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	4233.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	4233.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	4233.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	4233.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**MAXET**      Maximum on transfer of education and tuition amount

---

## DESCRIPTION

The maximum dollar amount of the combined Education and Tuition Tax Credits that may be transferred between spouses or from a dependent to a supporting parent.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	3529.00	--	Federal Income Tax 1988 - Line 324
ba89.mpr:	3529.00	0.0%	Federal Income Tax 1989 - Line 324
ba90.mpr:	3529.00	0.0%	Federal Income Tax 1990 - Line 324
ba91.mpr:	3529.00	0.0%	Federal Income Tax 1991 - Line 324
ba92.mpr:	4000.00	13.3%	Federal Income Tax 1992 - Line 324
ba93.mpr:	4000.00	0.0%	Federal Income Tax 1993 - Line 324
ba94.mpr:	4000.00	0.0%	Federal Income Tax 1994 - Line 324
ba95.mpr:	4000.00	0.0%	Federal Income Tax 1995 - Line 324
ba96.mpr:	5000.00	25.0%	Federal Income Tax 1996 - Line 324
ba97.mpr:	5000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	5000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	5000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	5000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	5000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MCAXM** Manitoba cost-of-living age credit

---

## DESCRIPTION

This parameter is a credit which can be claimed if the filer is age 65 or over.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	110.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			1995
ba96.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			1996
ba97.mpr:	110.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	110.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	110.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	110.00	0.0%	Grown from ba99.mpr using NONE=1.0000

ba01.mpr: 110.00 0.0% Grown from ba00.mpr using  
NONE=1.0000

**MCBCR** Manitoba cost-of-living basic credit rate

---

**DESCRIPTION**

When MCOLOPT is set to 1, this parameter is the basic credit rate used to calculate the Manitoba Cost-of-Living Tax Credit.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.03000	--	Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	0.03000	0.0%	Federal Income Tax T1C (MAN) TC-1985
ba86.mpr:	0.03000	0.0%	Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	0.04000	33.3%	Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr

```

ba99.mpr:    0.00000    --    Copied from ba98.mpr
ba00.mpr:    0.00000    --    Copied from ba99.mpr
ba01.mpr:    0.00000    --    Copied from ba00.mpr

```

**MCBXM**      Manitoba cost-of-living basic credit

---

**DESCRIPTION**

This is the basic credit amount of the Manitoba Cost-of-Living when MCOLOPT = 2. Along with other credits, it is subtracted from Manitoba Net Income Tax to derive Total Manitoba Tax.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	190.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	190.00	0.0% Federal Income Tax T1C (MAN) TC-1993

ba94.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	190.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	190.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	190.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	190.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	190.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MCDISEX** Manitoba cost-of-living disability credit

---

### **DESCRIPTION**

This parameter is the amount which can be claimed if the filer has already claimed the disability credit or the Disability Amount for Dependents Other Than Spouse.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect

ba88.mpr:	110.00	--	Federal Income Tax T1C (MAN)
		TC-1988	
ba89.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1989	
ba90.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1990	
ba91.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1991	
ba92.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1992	
ba93.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1993	
ba94.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		1994	
ba95.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		1995	
ba96.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
		1996	
ba97.mpr:	110.00	0.0%	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:	110.00	0.0%	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:	110.00	0.0%	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:	110.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	110.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

## **MCEMXM** Manitoba cost-of-living married equivalent credit

---

### **DESCRIPTION**

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect

ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	190.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			1995
ba96.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			1996
ba97.mpr:	190.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	190.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	190.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	190.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	190.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**MCFINCRR** Manitoba cost-of-living family income reduction rate

**DESCRIPTION**

This parameter is the rate at which family income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Cost of Living Tax Credit.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.01000	--	Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1985
ba86.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.01000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.01000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.01000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.01000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.01000	0.0%	Copied from ba00.mpr

## DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	190.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN)
			1995

ba96.mpr:	190.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	190.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	190.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	190.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	190.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	190.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MCODISEX** Manitoba cost-of-living old disabled dependant credit

---

### **DESCRIPTION**

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 19 and over.

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	60.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) 1994

ba95.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	60.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	60.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	60.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	60.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	60.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	60.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MCOLOPT** Manitoba cost-of-living tax credit calculation option

---

### **DESCRIPTION**

When MCOLOPT is set to 1, provincial cost-of-living is calculated based on Manitoba tax payable. When the value is 2, Manitoba cost-of-living is calculated based on a series of family based credits.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION

ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**MCSAXM** Manitoba cost-of-living spouse age credit

---

**DESCRIPTION**

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	110.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989

ba90.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	110.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	110.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	110.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	110.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	110.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	110.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MCSDISEX** Manitoba cost-of-living spouse disabled credit

---

### **DESCRIPTION**

This parameter is the amount which can be claimed if the filer has already claimed the Disability Amount Transferred From Spouse.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	110.00	-- Federal Income Tax T1C (MAN)
		TC-1988
ba89.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		TC-1989
ba90.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		TC-1990
ba91.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		TC-1991
ba92.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		TC-1992
ba93.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		TC-1993
ba94.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		1994
ba95.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		1995
ba96.mpr:	110.00	0.0% Federal Income Tax T1C (MAN)
		1996
ba97.mpr:	110.00	0.0% Grown from ba96.mpr using
		NONE=1.0000
ba98.mpr:	110.00	0.0% Grown from ba97.mpr using
		NONE=1.0000
ba99.mpr:	110.00	0.0% Grown from ba98.mpr using
		NONE=1.0000
ba00.mpr:	110.00	0.0% Grown from ba99.mpr using
		NONE=1.0000
ba01.mpr:	110.00	0.0% Grown from ba00.mpr using
		NONE=1.0000

## **MCYCXM** Manitoba cost-of-living young dependants credit

---

## DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for

dependent children age 18 and under.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	25.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			1995
ba96.mpr:	25.00	0.0%	Federal Income Tax T1C (MAN)
			1996
ba97.mpr:	25.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	25.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	25.00	0.0%	Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    25.00          0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    25.00          0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**MDCROPT** Medical and charitable deduction/credit option [1=deduction,2=credit]

---

## DESCRIPTION

This parameter controls the tax treatment of Medical Expenses and Charitable Donations. With a value of 1, the medical expenses and charitable donations are treated as deductions from net income and with a value of 2, they are treated as tax credits.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr

ba00.mpr: 2 -- Copied from ba99.mpr  
 ba01.mpr: 2 -- Copied from ba00.mpr

**MEDALL** Medical allowance maximum lower limit

---

**DESCRIPTION**

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	99999.00	--	Not in effect
ba85.mpr:	99999.00	0.0%	Not in effect
ba86.mpr:	99999.00	0.0%	Not in effect
ba87.mpr:	99999.00	0.0%	Not in effect
ba88.mpr:	1500.00	-98.5%	Federal Income Tax 1988 - Line 330
ba89.mpr:	1517.00	1.1%	Federal Income Tax 1988 - Line 330
ba90.mpr:	1542.00	1.6%	Federal Income Tax 1990 - Line 330
ba91.mpr:	1570.00	1.8%	Federal Income Tax 1991 - Line 330
ba92.mpr:	1614.00	2.8%	Federal Income Tax 1992 - Line 330
ba93.mpr:	1614.00	0.0%	Federal Income Tax 1993 - Line 330
ba94.mpr:	1614.00	0.0%	Federal Income Tax 1994 - Line 330

ba95.mpr:	1614.00	0.0%	Federal Income Tax 1995 - Line 330
ba96.mpr:	1614.00	0.0%	Federal Income Tax 1996 - Line 338
ba97.mpr:	1614.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	1614.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	1614.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	1614.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	1614.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**MEDANF** Medical allowance lower limit net income fraction

---

**DESCRIPTION**

Allowable medical expenses are calculated as actual expenses less either MEDANF percent of net income, or MEDALL, whichever is less.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.03000	-- Federal Income Tax 1984 - Line 241
ba85.mpr:	0.03000	0.0% Federal Income Tax 1985 - Line 241
ba86.mpr:	0.03000	0.0% Federal Income Tax 1986 - Line 241

ba87.mpr:	0.03000	0.0%	Federal Income Tax 1987 - Line 241
ba88.mpr:	0.03000	0.0%	Federal Income Tax 1988 - Line 330
ba89.mpr:	0.03000	0.0%	Federal Income Tax 1989 - Line 330
ba90.mpr:	0.03000	0.0%	Federal Income Tax 1990 - Line 330
ba91.mpr:	0.03000	0.0%	Federal Income Tax 1991 - Line 330
ba92.mpr:	0.03000	0.0%	Federal Income Tax 1992 - Line 330
ba93.mpr:	0.03000	0.0%	Federal Income Tax 1993 - Line 330
ba94.mpr:	0.03000	0.0%	Federal Income Tax 1994 - Line 330
ba95.mpr:	0.03000	0.0%	Federal Income Tax 1995 - Line 330
ba96.mpr:	0.03000	0.0%	Federal Income Tax 1996 - Line 338
ba97.mpr:	0.03000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.03000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.03000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr

## **MINCARFLAG** Database variable(mincar) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the Minimum Tax Carryover (idmincar) is included in the calculation of Deductions From Net Income (imtaxcr). With a value of zero the variable is not used.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	0	-- Federal Income Tax 1986
ba87.mpr:	1	-- Federal Income Tax 1987 - Line 504
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 504
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 504
ba90.mpr:	1	-- Federal Income Tax 1990 - Line 504
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 504
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 504
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 504
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 504
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 504
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 504
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**MNITR** Manitoba net income tax rate

---

## DESCRIPTION

Manitoba income tax before surtaxes and tax reductions is calculated as MPTF percent of basic federal tax (imbft) plus MNITR percent of net income(iminet).

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.01000	--	Federal Income Tax T1C (MAN)
			TC-1987
ba88.mpr:	0.02000	100.0%	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (MAN)
			TC-1996
ba97.mpr:	0.02000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.02000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02000	0.0%	Copied from ba00.mpr

## DESCRIPTION

This parameter controls the calculation of the Manitoba Tax Reduction. With a value of 1, the tax reduction is calculated based on the Federal Tax Reduction and taxable income using MANRD. With a value of 2, it is calculated as a basic amount (MTRBR) reduced by a proportion (MTRF) of taxable income after allowing for an adjustment for the federal tax reduction transferred from spouse (see MTRSF). With a value of 3 it is calculated as an exemption, and as a tax credit with a value of 4.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	2	-- OPTION
ba85.mpr:	2	-- OPTION
ba86.mpr:	2	-- OPTION
ba87.mpr:	3	-- OPTION
ba88.mpr:	4	-- OPTION
ba89.mpr:	4	-- OPTION
ba90.mpr:	4	-- OPTION
ba91.mpr:	4	-- OPTION
ba92.mpr:	4	-- OPTION
ba93.mpr:	4	-- OPTION
ba94.mpr:	4	-- OPTION
ba95.mpr:	4	-- OPTION
ba96.mpr:	4	-- Copied from ba95.mpr
ba97.mpr:	4	-- Copied from ba96.mpr
ba98.mpr:	4	-- Copied from ba97.mpr
ba99.mpr:	4	-- Copied from ba98.mpr
ba00.mpr:	4	-- Copied from ba99.mpr
ba01.mpr:	4	-- Copied from ba00.mpr

## DESCRIPTION

When MNSUROPT is set to 1, provincial surtax is calculated based on Manitoba tax payable. With a value of 2, Manitoba surtax is calculated based on a series of family based credits.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

## DESCRIPTION

This parameter is a property tax credit which can be claimed if the filer is age 65 or over.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	100.00	--	Federal Income Tax T1C (MAN)
		TC-1984	
ba85.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1985	
ba86.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1986	
ba87.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1987	
ba88.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1988	
ba89.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1989	
ba90.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1990	
ba91.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1991	
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1992	
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1993	
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN)
		1994	

ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	100.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	100.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	100.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	100.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	100.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MPBXM** Manitoba property tax credit basic credit

---

### **DESCRIPTION**

This parameter is the basic credit amount of the Manitoba Property Tax.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	525.00	--	Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1985
ba86.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1987

ba88.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	525.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	525.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	525.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	525.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	525.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	525.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**MPFINCRR** Manitoba property tax credit family income reduction rate

---

**DESCRIPTION**

This parameter is the rate at which family net income (total filer's net income plus spouse's net income) will be reduced by when calculating the Manitoba Property Tax Credit.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.01000	--	Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	0.01000	0.0%	Not in effect
ba86.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.01000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.01000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.01000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.01000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.01000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.01000	0.0%	Copied from ba00.mpr

**MPMINC** Manitoba property tax credit minimum credit

---

## DESCRIPTION

This parameter is the basic rate a filer is allowed to claim when calculating the Manitoba Property Tax Credit.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	325.00	--	Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	325.00	0.0%	Not in effect
ba86.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	325.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	-23.1%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	250.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	250.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    250.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    250.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**MPRDESC**      Description of tax/transfer parameter file

---

**DESCRIPTION**

This parameter can be used to provide an overall title to the set of tax/transfer parameters contained in a given tax/transfer parameter file. This description is used by the SPSM output facilities to produce page titles.

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	Current	va	-- Given as LABEL=...
ba85.mpr:	Current	va	-- Given as LABEL=...
ba86.mpr:	Current	va	-- Given as LABEL=...
ba87.mpr:	Current	va	-- Given as LABEL=...
ba88.mpr:	Current	va	-- Given as LABEL=...
ba89.mpr:	Current	va	-- Given as LABEL=...
ba90.mpr:	Current	va	-- Given as LABEL=...
ba91.mpr:	Current	va	-- Given as LABEL=...
ba92.mpr:	Current	va	-- Given as LABEL=...
ba93.mpr:	Current	va	-- Given as LABEL=...
ba94.mpr:	Current	va	-- Given as LABEL=...
ba95.mpr:	Current	va	-- Given as LABEL=...
ba96.mpr:	Current	va	-- Given as LABEL=...
ba97.mpr:	Current	va	-- Given as LABEL=...
ba98.mpr:	Current	va	-- Given as LABEL=...
ba99.mpr:	Current	va	-- Given as LABEL=...
ba00.mpr:	Current	va	-- Given as LABEL=...
ba01.mpr:	Current	va	-- Given as LABEL=...

**DESCRIPTION**

This is the proportion of Total Rental Payments allowed when calculating the Manitoba Property Tax Credit.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.20000	-- Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1985
ba86.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) 1994

ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	0.20000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.20000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

---

**MPTC** Manitoba political contribution table [total donations,donation allowed]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax T1C (MAN) 1984
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba85.mpr:		[Same] Federal Income Tax T1C (MAN) 1985
ba86.mpr:		[Same] Federal Income Tax T1C (MAN) 1986

ba87.mpr:	[Same]	Federal Income Tax T1C (MAN) 1987
ba88.mpr:	[Same]	Federal Income Tax T1C (MAN) 1988
ba89.mpr:	[Same]	Federal Income Tax T1C (MAN) 1989
ba90.mpr:	[Same]	Federal Income Tax T1C (MAN) 1990
ba91.mpr:	[Same]	Federal Income Tax T1C (MAN) 1991
ba92.mpr:	[Same]	Federal Income Tax T1C (MAN) 1992
ba93.mpr:	[Same]	Federal Income Tax T1C (MAN) 1993
ba94.mpr:	[Same]	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	[Same]	Federal Income Tax T1C (MAN) 1995
ba96.mpr:	[Same]	Federal Income Tax T1C (MAN) 1996
ba97.mpr:	[Same]	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	[Same]	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	[Same]	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	[Same]	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	[Same]	Grown from ba00.mpr using NONE=1.0000

## **MPTCBEN**    Maximum Manitoba political tax credit allowed

---

### **DESCRIPTION**

This parameter is the maximum Allowable Manitoba Political Tax Credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	500.00	--	Federal Income Tax T1C (MAN)
		TC-1984	
ba85.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1985	
ba86.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1986	
ba87.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1987	
ba88.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1988	
ba89.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1989	
ba90.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1990	
ba91.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1991	
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1992	
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1993	
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		1994	
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		1995	
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (MAN)
		1996	
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.54000	--	Federal Income Tax 1984 (MAN) - Schedule 1
ba85.mpr:	0.54000	0.0%	Federal Income Tax 1985 (MAN) - Schedule 1
ba86.mpr:	0.54000	0.0%	Federal Income Tax 1986 (MAN) - Schedule 1
ba87.mpr:	0.54000	0.0%	Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.54000	0.0%	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0.52000	-3.7%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN) 1994

ba95.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN)
			TC-1995
ba96.mpr:	0.52000	0.0%	Federal Income Tax T1C (MAN)
			TC-1996
ba97.mpr:	0.52000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.52000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.52000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.52000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.52000	0.0%	Copied from ba00.mpr

## **MRAXM** Manitoba tax reduction age credit

---

### **DESCRIPTION**

This parameter is a credit which can be claimed if the filer is age 65 or over.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	270.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991

ba92.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	270.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	270.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	270.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	270.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	270.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**MRBXM** Manitoba tax reduction basic credit

---

**DESCRIPTION**

This is the basic credit amount of Manitoba Tax Reduction if MNRDOPT is set to 4. This amount is reduced by MNITR percent of net income.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect

ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	430.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1995
ba96.mpr:	430.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1996
ba97.mpr:	430.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	430.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	430.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	430.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	430.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

## **MRDISEX**     Manitoba tax reduction disability credit

### **DESCRIPTION**

When MNRDOPT is set to 4, then an individual who claimed either a disability exemption for themselves (iddisslf) or others (iddisoht) may claim this amount as a disability credit in determining the Manitoba Tax reduction (imptr).

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	270.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1995
ba96.mpr:	270.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1996
ba97.mpr:	270.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	270.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	270.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	270.00	0.0%	Grown from ba99.mpr using NONE=1.0000

ba01.mpr: 270.00 0.0% Grown from ba00.mpr using  
NONE=1.0000

**MREMXM** Manitoba tax reduction married equivalent credit

---

**DESCRIPTION**

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax Credit.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	370.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	370.00	0.0% Federal Income Tax T1C (MAN) 1994

ba95.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	370.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	370.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	370.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	370.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	370.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MRMXM** Manitoba tax reduction married credit

---

### **DESCRIPTION**

This parameter is an additional credit with respect to the spouse if the filer has claimed the Married Tax Credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	370.00	-- Federal Income Tax T1C (MAN) TC-1988

ba89.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	370.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	370.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	370.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	370.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	370.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	370.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MRODISEX** Manitoba tax reduction old disabled dependant credit

---

### **DESCRIPTION**

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 19 and over.

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect

ba88.mpr:	150.00	--	Federal Income Tax T1C (MAN)
		TC-1988	
ba89.mpr:	250.00	66.7%	Federal Income Tax T1C (MAN)
		TC-1989	
ba90.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1990	
ba91.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1991	
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1992	
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1993	
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		1994	
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1995	
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN)
		TC-1996	
ba97.mpr:	250.00	0.0%	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:	250.00	0.0%	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

## **MRSAXM** Manitoba tax reduction spouse age credit

---

### **DESCRIPTION**

This parameter is a credit which can be claimed if the filer's spouse is age 65 or over and the Amounts Transferred From Spouse Tax Credit has been claimed.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	270.00	-- Federal Income Tax T1C (MAN)
		TC-1988
ba89.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1989
ba90.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1990
ba91.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1991
ba92.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1992
ba93.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1993
ba94.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		1994
ba95.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1995
ba96.mpr:	270.00	0.0% Federal Income Tax T1C (MAN)
		TC-1996
ba97.mpr:	270.00	0.0% Grown from ba96.mpr using
		NONE=1.0000
ba98.mpr:	270.00	0.0% Grown from ba97.mpr using
		NONE=1.0000
ba99.mpr:	270.00	0.0% Grown from ba98.mpr using
		NONE=1.0000
ba00.mpr:	270.00	0.0% Grown from ba99.mpr using
		NONE=1.0000
ba01.mpr:	270.00	0.0% Grown from ba00.mpr using
		NONE=1.0000

**MRYCXM** Manitoba tax reduction young dependants credit

---

## DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for

dependent children age 18 and under.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	50.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	250.00	400.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	250.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	250.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    250.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    250.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**MSAXM**      Manitoba surtax age credit

---

**DESCRIPTION**

This parameter is a credit which can be claimed if the filer is age 65 or over.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	50.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (MAN) 1994

ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	50.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	50.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	50.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	50.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	50.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MSBXM**      Manitoba surtax basic credit

---

### **DESCRIPTION**

This is the basic credit amount of the Manitoba Surtax when MNSUROPT = 2. Along with other credits, it is subtracted from Manitoba Net Income Tax to derive Total Manitoba Tax.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	600.00	-- Federal Income Tax T1C (MAN) TC-1988

ba89.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	600.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	600.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	600.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	600.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	600.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	600.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**MSDISEX** Manitoba surtax disability credit

---

**DESCRIPTION**

This parameter is the amount which can be claimed if the filer has already claimed the Disability Credit or the Disability Amount for Dependents Other Than Spouse.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	50.00	-- Federal Income Tax T1C (MAN)
		TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1993
ba94.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		1994
ba95.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1995
ba96.mpr:	50.00	0.0% Federal Income Tax T1C (MAN)
		TC-1996
ba97.mpr:	50.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	50.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	50.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	50.00	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	50.00	0.0% Grown from ba00.mpr using NONE=1.0000

## **MSEMXM** Manitoba surtax married equivalent credit

---

## DESCRIPTION

This parameter is an additional credit if the filer has claimed the Equivalent to Married Tax

Credit.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	100.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	100.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	100.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	100.00	0.0%	Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    100.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    100.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**MSMXM**      Manitoba surtax married credit

---

**DESCRIPTION**

This parameter is an additional credit with respect to a spouse if the filer has claimed the Married Tax Credit.

**CROSS REFERENCE**

Function	Description
txman	Compute provincial taxes for Manitoba

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	100.00	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1992
ba93.mpr:	100.00	0.0% Federal Income Tax T1C (MAN) TC-1993

ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	100.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	100.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	100.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	100.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	100.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MSODISEX** Manitoba surtax old disabled dependant credit

---

### **DESCRIPTION**

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 19 and over.

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	40.00	--	Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1992

ba93.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1993
ba94.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) 1994
ba95.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1995
ba96.mpr:	40.00	0.0%	Federal Income Tax T1C (MAN) TC-1996
ba97.mpr:	40.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	40.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	40.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	40.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	40.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **MSSAXM**      Manitoba surtax spouse age credit

---

### **DESCRIPTION**

This parameter is a credit which can be claimed if the filer's spouse was eligible for the Federal Age Tax Credit and that credit was transferred to the filer.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect

ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	50.00	--	Federal Income Tax T1C (MAN)
			TC-1988
ba89.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1989
ba90.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1990
ba91.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1991
ba92.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1992
ba93.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1993
ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (MAN)
			TC-1996
ba97.mpr:	50.00	0.0%	Grown from ba96.mpr using
			NONE=1.0000
ba98.mpr:	50.00	0.0%	Grown from ba97.mpr using
			NONE=1.0000
ba99.mpr:	50.00	0.0%	Grown from ba98.mpr using
			NONE=1.0000
ba00.mpr:	50.00	0.0%	Grown from ba99.mpr using
			NONE=1.0000
ba01.mpr:	50.00	0.0%	Grown from ba00.mpr using
			NONE=1.0000

## **MSTC**                      Manitoba surtax cut-in

---

### **DESCRIPTION**

The level of basic Manitoba income tax above which the surtax (MSTR) is applied.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	2640.00	-- Federal Income Tax 1984 (MAN) Schedule 1
ba85.mpr:	2606.00	-1.3% Federal Income Tax 1985 (MAN) Schedule 1
ba86.mpr:	2600.00	-0.2% Federal Income Tax 1986 (MAN) Schedule 1
ba87.mpr:	2590.00	-0.4% Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	-- Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	-- Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	-- Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	-- Grown from ba00.mpr using DEFAULT=1.0000

**MSTR** Manitoba surtax rate

---

## DESCRIPTION

The surtax rate applied to basic Manitoba income tax in excess of MSTC.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.20000	-- Federal Income Tax 1984 (MAN) Schedule 1
ba85.mpr:	0.20000	0.0% Federal Income Tax 1985 (MAN) Schedule 1
ba86.mpr:	0.20000	0.0% Federal Income Tax 1986 (MAN) Schedule 1
ba87.mpr:	0.20000	0.0% Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Copied from ba96.mpr
ba98.mpr:	0.00000	-- Copied from ba97.mpr
ba99.mpr:	0.00000	-- Copied from ba98.mpr
ba00.mpr:	0.00000	-- Copied from ba99.mpr
ba01.mpr:	0.00000	-- Copied from ba00.mpr

**MSYCXM** Manitoba surtax young dependants credit

---

## DESCRIPTION

This parameter is the credit which can be claimed if the filer has claimed the amounts for dependent children age 18 and under.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	25.00	-- Federal Income Tax T1C (MAN)
		TC-1988
ba89.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1989
ba90.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1990
ba91.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1991
ba92.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1992
ba93.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1993
ba94.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		1994
ba95.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1995
ba96.mpr:	25.00	0.0% Federal Income Tax T1C (MAN)
		TC-1996
ba97.mpr:	25.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	25.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	25.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	25.00	0.0% Grown from ba99.mpr using NONE=1.0000

ba01.mpr: 25.00 0.0% Grown from ba00.mpr using  
NONE=1.0000

## **MTCINCFL** Manitoba tax credit income definition flag

---

### **DESCRIPTION**

This parameter is the activation flag for the inclusion of head and spouse incomes from transfer programs (imisa, imigis, imispa) in the calculation of Manitoba Net Property Tax Credit (impptxc).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1984
ba85.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1985
ba86.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1986
ba87.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1988
ba89.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1989
ba90.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1990
ba91.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1991
ba92.mpr:	0	-- Federal Income Tax T1C (MAN) TC-1992

ba93.mpr:	0	--	Federal Income Tax T1C (MAN)
		TC-1993	
ba94.mpr:	1	--	Federal Income Tax T1C (MAN)
		TC-1994	
ba95.mpr:	1	--	Federal Income Tax T1C (MAN)
		TC-1995	
ba96.mpr:	1	--	Federal Income Tax T1C (MAN)
		TC-1996	
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**MTRBR** Manitoba tax reduction basic amount

---

## DESCRIPTION

This is the basic amount of the Manitoba Tax Reduction. Its actual definition depends on the method used to calculate the reduction. If MNRDOPT is set to 1, this parameter is not used. If MNRDOPT is set to 2, this amount is reduced by a proportion (MTRF) of taxable income.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	200.00	--	Federal Income Tax 1984 (MAN) - Schedule 1
ba85.mpr:	210.00	5.0%	Federal Income Tax 1985 (MAN) - Schedule 1
ba86.mpr:	100.00	-52.4%	Federal Income Tax 1986 (MAN) Schedule 1

ba87.mpr:	200.00	100.0%	Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

## **MTRF** Manitoba tax reduction fraction

---

### **DESCRIPTION**

The fraction used to reduce Manitoba provincial tax reduction. Its actual purpose depends on the algorithm used to calculate the tax reduction. See MNRDOPT.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.05000	-- Federal Income Tax 1984 (MAN) - Schedule 1
ba85.mpr:	0.05000	0.0% Federal Income Tax 1985 (MAN) - Schedule 1
ba86.mpr:	0.05000	0.0% Federal Income Tax 1986 (MAN) Schedule 1
ba87.mpr:	0.05000	0.0% Federal Income Tax T1C (MAN) TC-1987
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.00000	-- Copied from ba96.mpr
ba98.mpr:	0.00000	-- Copied from ba97.mpr
ba99.mpr:	0.00000	-- Copied from ba98.mpr
ba00.mpr:	0.00000	-- Copied from ba99.mpr
ba01.mpr:	0.00000	-- Copied from ba00.mpr

**MTRSF** Manitoba tax reduction spousal factor

---

## DESCRIPTION

When the value of MNRDOPT is 2, the Manitoba Tax Reduction is increased by MTRSF percent of the Federal Tax Reduction Transferred From Spouse(imftrt). See MNRDOPT.

## CROSS REFERENCE

Function	Description
txman	Compute provincial taxes for Manitoba

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**MXFTR** Maximum federal tax reduction

---

## DESCRIPTION

This represents the maximum value for the Federal Tax Reduction for an individual. An unused Federal Tax Reduction is transferable between spouses.

## CROSS REFERENCE

Function	Description
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	200.00	-- Federal Income Tax 1984 - Schedule 1
ba85.mpr:	100.00	-50.0% Federal Income Tax 1985 - Schedule 1
ba86.mpr:	0.00	-- Federal Income Tax 1986 (Dropped)
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Grown from ba93.mpr using CPIM3=1.000
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	-- Grown from ba00.mpr using CPIM3=1.000

**DESCRIPTION**

If the PEROPT parameter is set to 1, then all married filers are eligible to claim this amount as an exemption, subject to reductions based on the spouse's net income.

**CROSS REFERENCE**

Function	Description
txhstr	Compute family-related deductions or credits

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	3470.00	--	Federal Income Tax 1984 - Line 230
ba85.mpr:	3630.00	4.6%	Federal Income Tax 1985 - Line 230
ba86.mpr:	3660.00	0.8%	Federal Income Tax 1986 - Line 230
ba87.mpr:	3700.00	1.1%	Federal Income Tax 1987 - Line 230
ba88.mpr:	5000.00	35.1%	Federal Income Tax 1988 - Personal Amounts & Line 303
ba89.mpr:	5055.00	1.1%	Federal Income Tax 1989 - Personal Amounts & Line 303
ba90.mpr:	5141.00	1.7%	Federal Income Tax 1990 - Personal Amounts & Line 303
ba91.mpr:	5233.00	1.8%	Federal Income Tax 1991 - Personal Amounts & Line 303
ba92.mpr:	5380.00	2.8%	Federal Income Tax 1992 - Personal Amounts & Line 303
ba93.mpr:	5380.00	0.0%	Federal Income Tax 1993 - Personal Amounts & Line 303
ba94.mpr:	5380.00	0.0%	Federal Income Tax 1994 - Line 303

ba95.mpr:	5380.00	0.0%	Federal Income Tax 1995 - Line 303
ba96.mpr:	5380.00	0.0%	Federal Income Tax 1996 - Line 303
ba97.mpr:	5380.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	5380.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	5380.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	5380.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	5380.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **MXMT** Married exemption/amount turndown level

---

### **DESCRIPTION**

The level of spousal net income above which the filer's married exemption begins to be reduced. The reduction is calculated as the dependant's net income less the turndown MXMT.

When the value of PEROPT is set to 1, this parameter is used in the calculation of immarex. When PEROPT is set to 2, this parameter is used in the calculation of immartxc.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txhstr	Compute family-related deductions or credits

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	490.00	--	Federal Income Tax 1984 - Line 230

ba85.mpr:	510.00	4.1%	Federal Income Tax 1985 - Line 230
ba86.mpr:	520.00	2.0%	Federal Income Tax 1986 - Line 230
ba87.mpr:	520.00	0.0%	Federal Income Tax 1987 - Line 230
ba88.mpr:	500.00	-3.8%	Federal Income Tax 1988 - Personal Amounts & Line 303
ba89.mpr:	506.00	1.2%	Federal Income Tax 1989 - Personal Amounts & Line 303
ba90.mpr:	514.00	1.6%	Federal Income Tax 1990 - Personal Amounts & Line 303
ba91.mpr:	524.00	1.9%	Federal Income Tax 1991 - Personal Amounts & Line 303
ba92.mpr:	538.00	2.7%	Federal Income Tax 1992 - Personal Amounts & Line 303
ba93.mpr:	538.00	0.0%	Federal Income Tax 1993 - Personal Amounts & Line 303
ba94.mpr:	538.00	0.0%	Federal Income Tax 1994 - Line 303
ba95.mpr:	538.00	0.0%	Federal Income Tax 1995 - Line 303
ba96.mpr:	538.00	0.0%	Federal Income Tax 1996 - Line 303
ba97.mpr:	538.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	538.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	538.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	538.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	538.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NBCBBAS** NB Basic child benefit (per child)

---

**DESCRIPTION**

This is the basic amount of the New Brunswick Child Tax Benefit allowed per child per year.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	250.00	--	Not in effect
ba98.mpr:	250.00	0.0%	Not in effect
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NBCBECI** NB Child benefits earning supplement cut-in level

---

## DESCRIPTION

The level of employment income below which no earning supplement is payable to families with children under the New Brunswick Child Tax Benefit.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	3750.00	--	Not in effect
ba98.mpr:	3750.00	0.0%	Not in effect
ba99.mpr:	3750.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	3750.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	3750.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NBCBEIS** NB Child benefits earned income supplement

---

## DESCRIPTION

This parameter represents the maximum family amount of the New Brunswick earned-income supplement which increases the New Brunswick Child Benefit for low-income working families.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	250.00	--	Not in effect
ba98.mpr:	250.00	0.0%	Not in effect
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NBCBERR** NB Child benefits earning supplement reduction rate

---

## DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) portion of the New Brunswick Child Tax Benefit will be reduced by when family net income exceeds the (NBCBETD) turn down level.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.10000	--	Not in effect
ba98.mpr:	0.10000	0.0%	Not in effect
ba99.mpr:	0.10000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr

**NBCBESR** NB Child benefits earned income supplement rate

---

## DESCRIPTION

This parameter represents the rate at which the New Brunswick earned income supplement (NBCBEIS) to the New Brunswick Child Tax Benefit will be increased when family net income exceeds the (NBCBECI) cut-in level.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.04000	--	Not in effect
ba98.mpr:	0.04000	0.0%	Not in effect
ba99.mpr:	0.04000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.04000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.04000	0.0%	Copied from ba00.mpr

**NBCBETD** NB Child benefits earning supplement turndown level

---

## DESCRIPTION

The level of family net income above which the earning supplement portion of the New Brunswick Child Tax Benefit is reduced at the rate (NBCBERR).

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	25921.00	--	Not in effect
ba98.mpr:	25921.00	0.0%	Not in effect
ba99.mpr:	25921.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	25921.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	25921.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NBCBPI** NB Child benefits phase-in rate

---

## DESCRIPTION

When the parameter NBCTBFLG is set to one, the value of this parameter is always multiplied times the calculated amount of the New Brunswick Child tax benefit (imnbcben). The parameter was designed to simulate the partial year benefits due to the commencement

of the program in April 1997.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.75000	--	Not in effect
ba98.mpr:	1.00000	33.3%	Not in effect
ba99.mpr:	1.00000	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	1.00000	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1.00000	0.0%	Grown from ba00.mpr using NONE=1.0000

**NBCBRR** NB Multi-children family income reduction rate

---

## DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child

Benefit for families with two or more children.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.05000	--	Not in effect
ba98.mpr:	0.05000	0.0%	Not in effect
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

**NBCBRRS** NB Single-child family income reduction rate

---

## DESCRIPTION

The rate at which family net income (head plus spouse) reduces the New Brunswick Child Benefit for families with one child.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.02500	--	Not in effect
ba98.mpr:	0.02500	0.0%	Not in effect
ba99.mpr:	0.02500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02500	0.0%	Copied from ba00.mpr

**NBCBTD** NB child benefits family income turndown

---

## DESCRIPTION

The level of family net income (head plus spouse) above which the New Brunswick Child Benefit begins to be paid at a lower rate. If family income exceeds this amount, the Child Benefit will be reduced by a proportion (NBCBRR) for families with two or more children or by (NBCBRRS) for families with one child.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20000.00	--	Not in effect
ba98.mpr:	20000.00	0.0%	Not in effect
ba99.mpr:	20000.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	20000.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	20000.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NBCTBFLG** NB child benefit activation flag

---

## DESCRIPTION

When this parameter is assigned a value of 1, the New Brunswick Child Tax Benefit calculation is activated. With a value of 0, the calculation of the New Brunswick Child Tax Benefit is suppressed.

## CROSS REFERENCE

Function	Description
txnb	Compute provincial taxes for New Brunswick

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Not in effect
ba98.mpr:	1	--	Not in effect
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**NETOASFLG** Net the clawback from Old Age Security

---

## DESCRIPTION

When this parameter is assigned a value of 1, the Old Age Security clawback (imoasr) is netted from OAS (imioas). It thus appears as a lower transfer and lower tax – government and household balance variables are unaffected. With a value of 0, the OAS clawback is reported as a tax.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Federal Budget, 1995
ba85.mpr:	0	--	Federal Budget, 1995
ba86.mpr:	0	--	Federal Budget, 1995
ba87.mpr:	0	--	Federal Budget, 1995
ba88.mpr:	0	--	Federal Budget, 1995
ba89.mpr:	0	--	Federal Budget, 1995
ba90.mpr:	0	--	Federal Budget, 1995
ba91.mpr:	0	--	Federal Budget, 1995
ba92.mpr:	0	--	Federal Budget, 1995
ba93.mpr:	0	--	Federal Budget, 1995
ba94.mpr:	0	--	Federal Budget, 1995
ba95.mpr:	0	--	Federal Budget, 1995
ba96.mpr:	0	--	Federal Budget, 1995
ba97.mpr:	1	--	Federal Budget, 1995
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**NORTHFLAG** Database variable(north) activation flag

---

## DESCRIPTION

When this parameter is set to 1, the imputed variable for the northern deduction (idnorth) is included in the calculation of all deductions from net income (imdedfn). With a value of zero the northern deduction variable is not used.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	0	-- Federal Income Tax 1986
ba87.mpr:	1	-- Federal Income Tax 1987 - Line 255
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 255
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 255
ba90.mpr:	1	-- Federal Income Tax 1990 - Line 255
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 255
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 255
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 255
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 255
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 255
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 255
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

## DESCRIPTION

This table contains the figures necessary to calculate the Newfoundland Political Contribution Tax Credit. The first column represents the dollar amount of total Newfoundland political contributions (idprvpol) to which the corresponding percentages of the third column are applied in calculating the total allowable Newfoundland Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

## CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Not in Effect
0	0	0.000
0	(0)	0.000
0	(0)	0.000
ba85.mpr:		[Same] Not in Effect
ba86.mpr:		[Same] Not in Effect
ba87.mpr:		[Same] Not in Effect
ba88.mpr:		[Same] Not in Effect
ba89.mpr:		[Same] Not in Effect
ba90.mpr:		[Same] Not in Effect
ba91.mpr:		[Same] Not in Effect
ba92.mpr:		[Same] Not in Effect
ba93.mpr:	3	[Rows] Federal Income Tax T1C
		(NFLD) 1993
0	0	0.750
100	(75)	0.500
550	(300)	0.333

```

ba94.mpr:      [Same]   Federal Income Tax T1C
              (NFLD) 1994
ba95.mpr:      [Same]   Federal Income Tax T1C
              (NFLD) 1995
ba96.mpr:      [Same]   Federal Income Tax T1C
              (NFLD) 1996
ba97.mpr:      [Same]   Grown from ba96.mpr using
              NONE=1.0000
ba98.mpr:      [Same]   Grown from ba97.mpr using
              NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
              NONE=1.0000

```

**NPTCBEN**      Maximum Newfoundland political tax credit allowed

---

**DESCRIPTION**

This is the maximum allowable Newfoundland Political Tax Credit.

**CROSS REFERENCE**

Function	Description
txnfld	Compute provincial taxes for Newfoundland

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect

ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	500.00	--	Federal Income Tax T1C (NFLD) 1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**NPTF** Newfoundland provincial tax fraction

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txnflld	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.60000	--	Federal Income Tax 1984 (NFLD) - Schedule 1
ba85.mpr:	0.60000	0.0%	Federal Income Tax 1985 (NFLD) - Schedule 1
ba86.mpr:	0.60000	0.0%	Federal Income Tax 1986 (NFLD) - Schedule 1
ba87.mpr:	0.60000	0.0%	Federal Income Tax 1987 (NFLD) - Schedule 1
ba88.mpr:	0.60000	0.0%	Federal Income Tax 1988 (NFLD) - Schedule 1
ba89.mpr:	0.61000	1.7%	Federal Income Tax 1989 (NFLD) - Schedule 1
ba90.mpr:	0.62000	1.6%	Federal Income Tax 1990 (NFLD) - Schedule 1
ba91.mpr:	0.62000	0.0%	Federal Income Tax 1991 (NFLD) - Schedule 1
ba92.mpr:	0.64500	4.0%	Federal Income Tax 1992 (NFLD) - Schedule 1
ba93.mpr:	0.69000	7.0%	Federal Income Tax 1993 (NFLD) - Schedule 1
ba94.mpr:	0.69000	0.0%	Federal Income Tax 1994 (NFLD) - Schedule 1
ba95.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1995
ba96.mpr:	0.69000	0.0%	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	0.69000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.69000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.69000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.69000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.69000	0.0%	Copied from ba00.mpr

## NS13

Nova Scotia GIS supplement for 1/3 GIS

---

## DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between one-third two-thirds maximum GIS. This payment is the same for single

pensioners and each eligible pensioner in a married couple.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	146.00	--	HWC 1984 & 1985, pages 21 & 33 (Blue Book)
ba85.mpr:	146.00	0.0%	HWC 1985, page 33 (Blue Book)
ba86.mpr:	146.00	0.0%	HWC 1988, page 20 (Blue Book)
ba87.mpr:	146.00	0.0%	Nova Scotia Dept Community Services, 1988
ba88.mpr:	146.00	0.0%	Nova Scotia Dept Community Services, 1988
ba89.mpr:	146.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	146.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	146.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	146.00	0.0%	HRDC Bluebook
ba93.mpr:	146.00	0.0%	Grown from ba92.mpr using DEFAULT=1.0000
ba94.mpr:	146.00	0.0%	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	146.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	146.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	146.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	146.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000

ba99.mpr:	146.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	146.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	146.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## NS23 Nova Scotia GIS supplement for 2/3 GIS

---

### DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving between two-thirds maximum GIS and maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

### CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

### VALUES

File/Year	Value	Growth	Source
ba84.mpr:	197.00	--	HWC 1984 & 1985, pages 21 & 33 (Blue Book)
ba85.mpr:	197.00	0.0%	HWC 1985, page 33 (Blue Book)
ba86.mpr:	197.00	0.0%	HWC 1988, page 20 (Blue Book)
ba87.mpr:	197.00	0.0%	Nova Scotia Dept Community Services, 1988
ba88.mpr:	197.00	0.0%	Nova Scotia Dept Community Services, 1988
ba89.mpr:	197.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	197.00	0.0%	HWC 1990 Edition, section 6.1

ba91.mpr:	197.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	197.00	0.0%	HRDC Bluebook
ba93.mpr:	197.00	0.0%	Grown from ba92.mpr using DEFAULT=1.0000
ba94.mpr:	197.00	0.0%	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	197.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	197.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	197.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	197.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	197.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	197.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	197.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

---

**NSCI** Newfoundland provincial tax above which surtax applies

---

## DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of NSF applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI.

## CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	7900.00	-- Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	7900.00	0.0% Newfoundland Budget, 1996
ba98.mpr:	7900.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	7900.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	7900.00	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	7900.00	0.0% Grown from ba00.mpr using NONE=1.0000

**NSF** Newfoundland provincial surtax rate

---

## DESCRIPTION

This is the level of provincial tax payable above which a surtax at the rate of NSF applies.

For Newfoundland, the SPSM calculates provincial surtax (impsur) as NSF percent of provincial taxes (imtxp) above the level NSCI.

## CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.10000	--	Federal Income Tax T1C (NFLD) 1996
ba97.mpr:	0.10000	0.0%	Newfoundland Budget, 1996
ba98.mpr:	0.10000	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	0.10000	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	0.10000	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.10000	0.0%	Grown from ba00.mpr using NONE=1.0000

**NSLT13** Nova Scotia GIS supplement for less than 1/3 GIS

---

## DESCRIPTION

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants

receiving less than one-third maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	109.00	-- HWC 1984 & 1985, pages 21 & 33 (Blue Book)
ba85.mpr:	109.00	0.0% HWC 1985, page 33 (Blue Book)
ba86.mpr:	109.00	0.0% HWC 1988, page 20 (Blue Book)
ba87.mpr:	109.00	0.0% Nova Scotia Dept Community Services, 1988
ba88.mpr:	109.00	0.0% Nova Scotia Dept Community Services, 1988
ba89.mpr:	109.00	0.0% HWC 1989 Edition, section 6.1
ba90.mpr:	109.00	0.0% HWC 1990 Edition, section 6.1
ba91.mpr:	109.00	0.0% HWC 1991 Edition, section 6.1
ba92.mpr:	109.00	0.0% HRDC Bluebook
ba93.mpr:	109.00	0.0% Grown from ba92.mpr using DEFAULT=1.0000
ba94.mpr:	109.00	0.0% Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	109.00	0.0% Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	109.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	109.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000

ba98.mpr:	109.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	109.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	109.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	109.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **NSMAX** Nova Scotia maximum GIS supplement level

---

### **DESCRIPTION**

Annual lump sum Nova Scotia Special Social Assistance payment payable to applicants receiving maximum GIS. This payment is the same for single pensioners and each eligible pensioner in a married couple.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	219.00	--	HWC 1984 & 1985, pages 21 & 33 (Blue Book)
ba85.mpr:	219.00	0.0%	HWC 1985, page 33 (Blue Book)
ba86.mpr:	219.00	0.0%	HWC 1988, page 20 (Blue Book)
ba87.mpr:	219.00	0.0%	Nova Scotia Dept Community Services, 1988
ba88.mpr:	219.00	0.0%	Nova Scotia Dept Community Services, 1988
ba89.mpr:	219.00	0.0%	HWC 1989 Edition, section 6.1

ba90.mpr:	219.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	219.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	219.00	0.0%	HRDC Bluebook
ba93.mpr:	219.00	0.0%	Grown from ba92.mpr using DEFAULT=1.0000
ba94.mpr:	219.00	0.0%	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	219.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	219.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	219.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	219.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	219.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	219.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	219.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **NSTCA**      NFLD sales tax credit amount for adults

---

### **DESCRIPTION**

This parameter represents the basic Newfoundland Sales Tax Credit for adults. The total family sales tax credit (on behalf of the head, spouse and dependants) is reduced by a fraction (NSTCR) of family net income (head and spouse) exceeding the turndown level (NSTCL). This parameter is used only if NSTCFLAG is set to 1.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	40.00	-- Nfld 1997 Budget
ba98.mpr:	40.00	0.0% Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	40.00	0.0% Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	40.00	0.0% Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	40.00	0.0% Grown from ba00.mpr using CPIM3=1.000

**NSTCC** NFLD sales tax credit amount for children

---

## DESCRIPTION

If NSTCFLAG is set to 1, this amount is claimable for the Newfoundland Sales Tax Credit on behalf of each child under the age of 19 years.

## CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	60.00	--	Nfld 1997 Budget
ba98.mpr:	60.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	60.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	60.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	60.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

**NSTCFLAG** NFLD sales tax credit activation flag

---

## DESCRIPTION

This parameter is used to control the Newfoundland Sales Tax Credit option. With a value of 1, the credit is calculated, otherwise it is not.

## CROSS REFERENCE

Function	Description
txnfld	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Nfld 1997 Budget
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**NSTCL**      NFLD sales tax credit reduction level

---

## DESCRIPTION

The level of family net income above which the total family Newfoundland Sales Tax Credit is reduced.

Note that non-taxable Social Assistance income may or may not be included in the calculation of net income for this reduction depending upon the status of CTCIFLAG. Social Assistance income includes federal and provincial Social Assistance, the Guaranteed Income

Supplement, Spouses Allowance and income from Provincial GIS supplementation programs.

This parameter is used only if NSTCFLAG is set to 1.

## CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	15000.00	--	Nfld 1997 Budget
ba98.mpr:	15000.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	15000.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	15000.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	15000.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

The proportion of Family Net Income exceeding NSTCL used to reduce the total family Newfoundland Sales Tax Credit. This parameter is used only if NSTCFLAG is set to 1.

## CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Not in effect
ba97.mpr:	0.05000	-- Nfld 1997 Budget
ba98.mpr:	0.05000	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	0.05000	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	0.05000	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.05000	0.0% Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

This parameter represents the maximum Newfoundland Provincial Tax Credit amount that can be claimed. This credit includes the Newfoundland Stock Savings Plan and Venture Capital Tax Credit Programs.

## CROSS REFERENCE

Function	Description
txnfl	Compute provincial taxes for Newfoundland

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	3000.00	-- Federal Income Tax T1C (NFLD) TC-1988
ba89.mpr:	3000.00	0.0% Federal Income Tax T1C (NFLD) TC-1989
ba90.mpr:	3000.00	0.0% Federal Income Tax T1C (NFLD) TC-1990
ba91.mpr:	3000.00	0.0% Federal Income Tax T1C (NFLD) TC-1991
ba92.mpr:	3000.00	0.0% Federal Income Tax T1C (NFLD) TC-1992
ba93.mpr:	3000.00	0.0% Federal Income Tax 1993 (NFLD) - T1C(NFLD)
ba94.mpr:	3000.00	0.0% Federal Income Tax T1C (NFLD) 1994
ba95.mpr:	3000.00	0.0% Federal Income Tax T1C (NFLD) 1995

```

ba96.mpr:  0.00      --      Not in effect
ba97.mpr:  0.00      --      Grown from ba96.mpr using
                           NONE=1.0000
ba98.mpr:  0.00      --      Grown from ba97.mpr using
                           NONE=1.0000
ba99.mpr:  0.00      --      Grown from ba98.mpr using
                           NONE=1.0000
ba00.mpr:  0.00      --      Grown from ba99.mpr using
                           NONE=1.0000
ba01.mpr:  0.00      --      Grown from ba00.mpr using
                           NONE=1.0000

```

## **OASFLAG**    Old age security flag

---

### **DESCRIPTION**

When this parameter is assigned a value of 1, the Old Age Security calculation is activated. With a value of 0, the calculation of OAS is suppressed.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
mpc	Calculate derived model parameters and do edits
oas	Compute OAS for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	--    Program implemented since 1952
ba85.mpr:	1	--    Program implemented since 1952
ba86.mpr:	1	--    Program implemented since 1952
ba87.mpr:	1	--    Program implemented since 1952

ba88.mpr:	1	--	Program implemented since
		1952	
ba89.mpr:	1	--	Program implemented since
		1952	
ba90.mpr:	1	--	Program implemented since
		1952	
ba91.mpr:	1	--	Program implemented since
		1952	
ba92.mpr:	1	--	Program implemented since
		1952	
ba93.mpr:	1	--	Program implemented since
		1952	
ba94.mpr:	1	--	Program implemented since
		1952	
ba95.mpr:	1	--	Program implemented since
		1952	
ba96.mpr:	1	--	Program implemented since
		1952	
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **OASRR**      OAS reduction rate

---

### **DESCRIPTION**

This parameter is available for testing the effects of repaying OAS benefits based on a proportion of net income. The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of family net income (head plus spouse) exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.15000	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	0.15000	0.0%	Federal Income Tax 1990 - Line 235
ba91.mpr:	0.15000	0.0%	Federal Income Tax 1991 - Line 235
ba92.mpr:	0.15000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	0.15000	0.0%	Federal Income Tax 1993 - Line 235
ba94.mpr:	0.15000	0.0%	Federal Income Tax 1994 - Line 235
ba95.mpr:	0.15000	0.0%	Federal Income Tax 1995 - Line 235
ba96.mpr:	0.15000	0.0%	Federal Income Tax 1996 - Line 235
ba97.mpr:	0.15000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.15000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.15000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.15000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.15000	0.0%	Copied from ba00.mpr

**OASTBPI** OAS take-back phase in

---

## DESCRIPTION

This parameter is used to scale the amount of the Old Age Security clawback which will be paid in additional taxes. The Old Age Security clawback was introduced in the 1989 budget. The purpose is to simulate the phase-in of the clawback.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.33333	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	0.66667	100.0%	Federal Income Tax 1990 - Line 235
ba91.mpr:	1.00000	50.0%	Federal Income Tax 1991 - Line 235
ba92.mpr:	1.00000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	1.00000	0.0%	Federal Income Tax 1993 - Line 235
ba94.mpr:	1.00000	0.0%	Federal Income Tax 1994 - Line 235
ba95.mpr:	1.00000	0.0%	Federal Income Tax 1995 - Line 235
ba96.mpr:	1.00000	0.0%	Federal Income Tax 1996 - Line 235
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## DESCRIPTION

The OAS repayment is calculated as the lesser of OAS Benefits (imioas) and a proportion OASRR of family net income (head plus spouse) exceeding the reduction level OASTD. The calculated OAS repayment is added to imrepay, All Repayments. If OASRR is set to 0, no repayment is calculated.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	50000.00	--	Federal Income Tax 1989 - Line 235
ba90.mpr:	50850.00	1.7%	Federal Income Tax 1990 - Line 235
ba91.mpr:	51765.00	1.8%	Federal Income Tax 1991 - Line 235
ba92.mpr:	53215.00	2.8%	Federal Income Tax 1992 - Line 235
ba93.mpr:	53215.00	0.0%	Federal Income Tax 1993 - Line 235
ba94.mpr:	53215.00	0.0%	Federal Income Tax 1994 - Line 235
ba95.mpr:	53215.00	0.0%	Federal Income Tax 1995 - Line 235

ba96.mpr:	53215.00	0.0%	Federal Income Tax 1996 - Line 235
ba97.mpr:	53215.00	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	53215.00	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	53215.00	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	53215.00	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	53215.00	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **OCCEAFLG** Ont. Child Care Expense Credit activation flag

---

### **DESCRIPTION**

The activation flag of the Ontario refundable child care expense tax credit (imoccea). The calculation is activated when the value is set to 1, no calculation if the value is zero.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	Not in Effect
ba85.mpr:	0	--	Not in Effect
ba86.mpr:	0	--	Not in Effect
ba87.mpr:	0	--	Not in Effect
ba88.mpr:	0	--	Not in Effect
ba89.mpr:	0	--	Not in Effect
ba90.mpr:	0	--	Not in Effect
ba91.mpr:	0	--	Not in Effect
ba92.mpr:	0	--	Not in Effect

ba93.mpr:	0	--	Not in Effect
ba94.mpr:	0	--	Not in Effect
ba95.mpr:	0	--	Not in Effect
ba96.mpr:	0	--	Not in Effect
ba97.mpr:	1	--	1997 Ontario Budget, P. 81
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **OCCEAPCT** Ont. Child Care Expense Credit qualifying percentage

---

### **DESCRIPTION**

This is the allowable portion of actual child care expenses which may be claimed. The allowable portion can be claimed up to a maximum of OCCEAYNG per child.

See also: imoccea

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in Effect
ba85.mpr:	0.00000	--	Not in Effect
ba86.mpr:	0.00000	--	Not in Effect
ba87.mpr:	0.00000	--	Not in Effect
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.02500	--	1997 Ontario Budget, P. 81
ba98.mpr:	0.02500	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02500	0.0%	Copied from ba99.mpr

ba01.mpr: 0.02500 0.0% Copied from ba00.mpr

**OCCEARR** Ont. Child Care Expense Credit benefit reduction rate

---

**DESCRIPTION**

The rate at which census family net income (head plus spouse) above the threshold OCCEATD reduces the maximum family benefit under the Ontario refundable child care expense tax credit (imoccea).

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in Effect
ba85.mpr:	0.00000	--	Not in Effect
ba86.mpr:	0.00000	--	Not in Effect
ba87.mpr:	0.00000	--	Not in Effect
ba88.mpr:	0.00000	--	Not in Effect
ba89.mpr:	0.00000	--	Not in Effect
ba90.mpr:	0.00000	--	Not in Effect
ba91.mpr:	0.00000	--	Not in Effect
ba92.mpr:	0.00000	--	Not in Effect
ba93.mpr:	0.00000	--	Not in Effect
ba94.mpr:	0.00000	--	Not in Effect
ba95.mpr:	0.00000	--	Not in Effect
ba96.mpr:	0.00000	--	Not in Effect
ba97.mpr:	0.04000	--	1997 Ontario Budget, P. 81
ba98.mpr:	0.04000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.04000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.04000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.04000	0.0%	Copied from ba00.mpr

## DESCRIPTION

The level of family net income (head plus spouse) above which the refundable Ontario child care expense tax credit (imoccea) begins to be paid at a lower rate. If family income exceeds this amount, the maximum family benefit will be reduced by a proportion (OCCEARR) of net income.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in Effect
ba85.mpr:	0.00	--	Not in Effect
ba86.mpr:	0.00	--	Not in Effect
ba87.mpr:	0.00	--	Not in Effect
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	20000.00	--	1997 Ontario Budget, P. 81
ba98.mpr:	20000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	20000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	20000.00	0.0%	Grown from ba99.mpr using NONE=1.0000

ba01.mpr: 20000.00 0.0% Grown from ba00.mpr using  
NONE=1.0000

## **OCCEAYNG** Ont. Child Care Expense Credit allowance per child

---

### **DESCRIPTION**

Upper limit of the amount that can be claimed per child under the Ontario refundable child care expense tax credit. This dollar amount is applied to all children up to the age of 6.

See also: imoccea

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in Effect
ba85.mpr:	0.00	--	Not in Effect
ba86.mpr:	0.00	--	Not in Effect
ba87.mpr:	0.00	--	Not in Effect
ba88.mpr:	0.00	--	Not in Effect
ba89.mpr:	0.00	--	Not in Effect
ba90.mpr:	0.00	--	Not in Effect
ba91.mpr:	0.00	--	Not in Effect
ba92.mpr:	0.00	--	Not in Effect
ba93.mpr:	0.00	--	Not in Effect
ba94.mpr:	0.00	--	Not in Effect
ba95.mpr:	0.00	--	Not in Effect
ba96.mpr:	0.00	--	Not in Effect
ba97.mpr:	400.00	--	1997 Ontario Budget, P. 81

ba98.mpr:	400.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	400.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	400.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	400.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **OCXM**      Exemption for old dependent child

---

### **DESCRIPTION**

If the parameter PEROPT is set to 1, each wholly dependent child age 18 or over may be claimed for an exemption of this amount, subject to reductions based on the child's net income.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txhstr	Compute family-related deductions or credits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1360.00	-- Federal Income Tax 1984 - Line 231
ba85.mpr:	1420.00	4.4% Federal Income Tax 1985 - Line 231
ba86.mpr:	1420.00	0.0% Federal Income Tax 1986 - Line 231
ba87.mpr:	1200.00	-15.5% Federal Income Tax 1987 - Line 231
ba88.mpr:	0.00	-- Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect

```

ba91.mpr:    0.00      --      Not in effect
ba92.mpr:    0.00      --      Not in effect
ba93.mpr:    0.00      --      Not in effect
ba94.mpr:    0.00      --      Not in effect
ba95.mpr:    0.00      --      Not in effect
ba96.mpr:    0.00      --      Grown from ba95.mpr using
CPIM3=1.000
ba97.mpr:    0.00      --      Grown from ba96.mpr using
CPIM3=1.000
ba98.mpr:    0.00      --      Grown from ba97.mpr using
CPIM3=1.000
ba99.mpr:    0.00      --      Grown from ba98.mpr using
CPIM3=1.000
ba00.mpr:    0.00      --      Grown from ba99.mpr using
CPIM3=1.000
ba01.mpr:    0.00      --      Grown from ba00.mpr using
CPIM3=1.000

```

## **OCXMR**      Exemption reduction rate for old dependent child

---

### **DESCRIPTION**

The proportion used to determine the amount of the income of a dependent child 18 or over which will be used to reduce the exemption for wholly dependent children (OCXM).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txhstr	Compute family-related deductions or credits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1.00000	-- Federal Income Tax 1984 - Line 231
ba85.mpr:	1.00000	0.0% Federal Income Tax 1985 - Line 231

ba86.mpr:	0.50000	-50.0%	Federal Income Tax 1986 - Line 231
ba87.mpr:	0.50000	0.0%	Federal Income Tax 1987 - Line 231
ba88.mpr:	0.00000	--	Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

## **OCXMT**      Exemption turndown for old dependent child

---

### **DESCRIPTION**

The level of net income above which the dependant exemption begins to be reduced for dependants aged 18 or over. This parameter is in effect only when the value of PEROPT is set to 1.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2600.00	--	Federal Income Tax 1984 - Line 231
ba85.mpr:	2720.00	4.6%	Federal Income Tax 1985 - Line 231
ba86.mpr:	1340.00	-50.7%	Federal Income Tax 1986 - Line 231
ba87.mpr:	1820.00	35.8%	Federal Income Tax 1987 - Line 231
ba88.mpr:	0.00	--	Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

## **OEHTDRR**    OEHT - Income Tax Deduction Rate

---

## DESCRIPTION

When OEHTFLAG is set to 1, the Ontario Employer Health Tax is calculated. It is reduced using a deduction which is calculated as OEHTDRR times the total tax due. The total tax minus the deduction is the tax due (imonteht).

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.22000	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.22000	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

## DESCRIPTION

This is the amount of self-employed earnings which is exempt from the Ontario Employer Health Tax. The tax is calculated when OEHTFLAG is equal to 1.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	40000.00	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	40000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	200000.00	400.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	300000.00	50.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00	--	Not in effect

```

ba00.mpr:    0.00          --      Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
              NONE=1.0000

```

## **OEHTFLAG** OEHT - Ontario Employer Health Tax Flag

---

### **DESCRIPTION**

When set to 1, the Ontario Employer Health tax is calculated for persons who are self-employed.

### **CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

### **VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba94.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba95.mpr:	1	-- Ontario Minister of Finance - EHT Guide
ba96.mpr:	1	-- Ontario Minister of Finance - EHT Guide

```

ba97.mpr:    1          --      Ontario Minister of Finance
              - EHT Guide
ba98.mpr:    1          --      Ontario Minister of Finance
              - EHT Guide
ba99.mpr:    0          --      Not in effect
ba00.mpr:    0          --      Copied from ba99.mpr
ba01.mpr:    0          --      Copied from ba00.mpr

```

## **OEHTRR1**    OEHT - Rate 1

---

### **DESCRIPTION**

This is the first tax rate for the Ontario Employer Health Tax. When a person's income from self-employment is less than OEHTTD1, the Employer Health Tax is calculated as the rate times any self-employment earnings greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect

ba93.mpr:	0.00980	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.00980	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

## **OEHTRR2**    OEHT - Rate 2

---

### **DESCRIPTION**

This is the second rate for the Ontario Employer Health Tax. When a person's income from self-employment is less than OEHTTD2, but greater than OEHTTD1, the Employer Health Tax is calculated by adding OEHTRR1 times the difference between the first turndown (OEHTTD1) and the exemption rate (OEHTEX) and OEHTRR2 times the difference between earnings from self-employment and OEHTTD1.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.02726	-- Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.02726	0.0% Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.02726	0.0% Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.02726	0.0% Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.02726	0.0% Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.02726	0.0% Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	-- Not in effect
ba00.mpr:	0.00000	-- Copied from ba99.mpr
ba01.mpr:	0.00000	-- Copied from ba00.mpr

## **OEHTRR3**    OEHT - Rate 3

---

## DESCRIPTION

When self-employment earnings are greater than OEHTTD2, the Ontario Employer Health Tax is calculated as OEHTRR3 times earnings from self-employment which are greater than the exemption OEHTEX.

The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1. The Tax is then reduced by a tax deduction calculated using OEHTDRR.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.01950	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba98.mpr:	0.01950	0.0%	Ontario Minister of Finance - EHT Guide
ba99.mpr:	0.00000	--	Not in effect
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

## DESCRIPTION

This is the first turndown for the Ontario Employer Health Tax. When a person's income from self-employment is less than this value, the Employer Health Tax is calculated using the rate OEHTRR1 on self-employment earnings over the exemption OEHTEX. The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	200000.00	--	Ontario Minister of Finance - EHT Guide
ba94.mpr:	200000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba95.mpr:	200000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba96.mpr:	200000.00	0.0%	Ontario Minister of Finance - EHT Guide
ba97.mpr:	0.00	--	Ontario Minister of Finance - EHT Guide

```

ba98.mpr:    0.00      --      Ontario Minister of Finance
              - EHT Guide
ba99.mpr:    0.00      --      Not in effect
ba00.mpr:    0.00      --      Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    0.00      --      Grown from ba00.mpr using
              NONE=1.0000

```

## **OEHTTD2**    OEHT - Turndown 2

---

### **DESCRIPTION**

This is the second turndown for the Ontario Employer Health Tax. When a person's income from self-employment is less than this value, but greater than OEHTTD1, the Employer Health Tax is calculated by adding OEHTRR1 times the difference between the first turndown (OEHTTD1) and the exemption rate (OEHTEX) and OEHTRR2 times the difference between earnings from self-employment and OEHTTD1. The Ontario Employer Health Tax is only calculated when OEHTFLAG is equal to 1.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect

```

ba93.mpr:    400000.00    --    Ontario Minister of Finance
            - EHT Guide
ba94.mpr:    400000.00    0.0%  Ontario Minister of Finance
            - EHT Guide
ba95.mpr:    400000.00    0.0%  Ontario Minister of Finance
            - EHT Guide
ba96.mpr:    400000.00    0.0%  Ontario Minister of Finance
            - EHT Guide
ba97.mpr:    0.00        --    Ontario Minister of Finance
            - EHT Guide
ba98.mpr:    0.00        --    Ontario Minister of Finance
            - EHT Guide
ba99.mpr:    0.00        --    Not in effect
ba00.mpr:    0.00        --    Grown from ba99.mpr using
            NONE=1.0000
ba01.mpr:    0.00        --    Grown from ba00.mpr using
            NONE=1.0000

```

**OHCMAX**      Ontario maximum individual HOSP contribution

---

**DESCRIPTION**

This parameter is the maximum Ontario HOSP contribution that can be claimed.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect

ba88.mpr:	2000.00	--	Federal Income Tax T1C (ONT)
		TC-1988	
ba89.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1989	
ba90.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1990	
ba91.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	2000.00	0.0%	Federal Income Tax T1C (ONT)
		1996	
ba97.mpr:	2000.00	0.0%	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:	2000.00	0.0%	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:	2000.00	0.0%	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:	2000.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	2000.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

**OHIRF** Ontario HOSP family income reduction factor

---

**DESCRIPTION**

This parameter is the reduction factor applied to family income (total filers' net income plus spouse's net income) used to calculate the Ontario HOSP Tax Credit.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.50000	--	Federal Income Tax T1C (ONT)
			TC-1988
ba89.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			TC-1989
ba90.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			TC-1990
ba91.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	0.50000	0.0%	Federal Income Tax T1C (ONT)
			1996
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

## OHT Ontario HOSP tax credit factor table

### DESCRIPTION

This table is used to calculate the Ontario HOSP tax credit based on OHOSP qualifying income (column 1) and the corresponding tax credit factor (column 3).

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Source	
ba84.mpr:	4	[Rows]	Not in effect
	0	0.000	(0.0000)
	0	0.000	(0.0000)
	0	0.000	(0.0000)
	0	0.000	(0.0000)
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:	4	[Rows]	Federal Income Tax T1C (ONT)
		TC-1988	
	0	0.250	(0.0000)
	20080	0.250	(-0.0000)
	40000	0.000	(0.0000)
	100000	0.000	(0.0000)
ba89.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1989	
ba90.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1990	
ba91.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1993	
ba95.mpr:		[Same]	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:		[Same]	Federal Income Tax T1C (ONT)
		1996	

```

ba97.mpr:      [Same]   Grown from ba96.mpr using
                NONE=1.0000
ba98.mpr:      [Same]   Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

## **OMTY**      Ontario tax reduction limit

---

### **DESCRIPTION**

Ontario Provincial Income Tax may be reduced for filers with taxable income below OMTY. Below OPTC, provincial tax is zero. Between OPTC and OMTY, provincial tax is multiplied by a fraction (OTRF).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	2218.00	--      Federal Income Tax 1984 (ONT) - Schedule 1
ba85.mpr:	1529.00	-31.1%      Federal Income Tax 1985 (ONT) - Schedule 1
ba86.mpr:	1760.00	15.1%      Federal Income Tax 1986 (ONT) - Schedule 1
ba87.mpr:	2275.00	29.3%      Federal Income Tax 1987 (ONT) - Schedule 1
ba88.mpr:	450.00	-80.2%      Federal Income Tax 1988 (ONT) - Schedule 1

ba89.mpr:	450.00	0.0%	Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	0.00	--	Federal Income Tax 1989 (ONT) - Schedule 1 (Dropped)
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

## **ONTC**                      Ontario GIS supplement: married pensioners

---

### **DESCRIPTION**

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for each eligible pensioner in a married couple. Calculated as a sum of monthly maximums as illustrated in the calculation of the annual value for 1984:

Jan -Mar (\$82.12)

Apr -Jun (\$82.12 x OAS/GIS April Indexation rate (.008)=82.77)

Jul -Dec (\$83)

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	992.67	--	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba85.mpr:	996.00	0.3%	HWC 1984 & 1986, pages 22 & 30
ba86.mpr:	996.00	0.0%	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba87.mpr:	996.00	0.0%	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba88.mpr:	996.00	0.0%	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba89.mpr:	996.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	996.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	996.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	996.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	996.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba98.mpr:	996.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	996.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	996.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	996.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

This parameter represents the fraction of rent which will be used when calculating the Ontario property tax grant for seniors in the gist function.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.20000	--	HWC 1984, page 29 (Blue Book)
ba85.mpr:	0.20000	0.0%	HWC 1985, page 44 (Blue Book)
ba86.mpr:	0.20000	0.0%	HWC 1988, page 24 (Blue Book)
ba87.mpr:	0.20000	0.0%	HWC 1988, page 24 (Blue Book)
ba88.mpr:	0.20000	0.0%	HWC 1988, page 24 (Blue Book)
ba89.mpr:	0.20000	0.0%	HWC 1988, page 24 (Blue Book)
ba90.mpr:	0.20000	0.0%	HWC 1990, page 30 (Blue Book)
ba91.mpr:	0.20000	0.0%	HWC 1990, page 30 (Blue Book)
ba92.mpr:	0.20000	0.0%	Ontario 1992 Budget
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect

```

ba97.mpr:    0.00000    --    Ontario GAINS-A, Government
              of Ontario
ba98.mpr:    0.00000    --    Copied from ba97.mpr
ba99.mpr:    0.00000    --    Copied from ba98.mpr
ba00.mpr:    0.00000    --    Copied from ba99.mpr
ba01.mpr:    0.00000    --    Copied from ba00.mpr

```

**ONTPTG**      Ontario property tax grant for seniors

---

**DESCRIPTION**

This parameter represents the maximum value of the Ontario property tax grant for seniors. The parameter is used in the gist function.

**CROSS REFERENCE**

Function	Description
gist	Compute Provincial GIS top-ups for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	500.00	--	HWC 1984, page 29 (Blue Book)
ba85.mpr:	500.00	0.0%	HWC 1984, page 29 (Blue Book)
ba86.mpr:	500.00	0.0%	HWC 1988, page 24 (Blue Book)
ba87.mpr:	600.00	20.0%	HWC 1988, page 24 (Blue Book)
ba88.mpr:	600.00	0.0%	HWC 1988, page 24 (Blue Book)
ba89.mpr:	600.00	0.0%	HWC 1988, page 24 (Blue Book)
ba90.mpr:	600.00	0.0%	HWC 1990, page 30 (Blue Book)

ba91.mpr:	600.00	0.0%	HWC 1990, page 30 (Blue Book)
ba92.mpr:	450.00	-25.0%	Ontario 1992 Budget
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Ontario GAINS-A, Government of Ontario
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

**ONTS**      Ontario GIS supplement: single pensioners

---

**DESCRIPTION**

Maximum annual Ontario Guaranteed Annual Income System (GAINS-A) benefits for eligible single persons. Calculated as a sum of monthly maximums.

**CROSS REFERENCE**

Function	Description
gist	Compute Provincial GIS top-ups for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	706.28	--	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba85.mpr:	996.00	41.0%	HWC 1984 & 1986, pages 22 & 30

ba86.mpr:	996.00	0.0%	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba87.mpr:	996.00	0.0%	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba88.mpr:	996.00	0.0%	HWC 1984 & 1986, pages 22 & 30 (Blue Book)
ba89.mpr:	996.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	996.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	996.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	996.00	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	996.00	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba95.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba96.mpr:	996.00	0.0%	HWC 1994 Edition, section 6.1
ba97.mpr:	996.00	0.0%	Ontario GAINS-A, Government of Ontario
ba98.mpr:	996.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	996.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	996.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	996.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **ONTSTG**      Ontario sales tax grant for seniors

---

### **DESCRIPTION**

This figure represents the maximum benefit payable under the Ontario Sales Tax Grant for Seniors program.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	50.00	--	HWC 1984, page 30 (Blue Book)
ba85.mpr:	50.00	0.0%	HWC 1985, page 45 (Blue Book)
ba86.mpr:	50.00	0.0%	HWC 1988, page 24 (Blue Book)
ba87.mpr:	50.00	0.0%	HWC 1988, page 24 (Blue Book)
ba88.mpr:	50.00	0.0%	HWC 1988, page 24 (Blue Book)
ba89.mpr:	50.00	0.0%	HWC 1988, page 24 (Blue Book)
ba90.mpr:	50.00	0.0%	HWC 1990, page 30 (Blue Book)
ba91.mpr:	50.00	0.0%	HWC 1990, page 30 (Blue Book)
ba92.mpr:	50.00	0.0%	Ontario 1992 Budget
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Ontario GAINS-A, Government of Ontario
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

**DESCRIPTION**

This amount can be claimed by a filer if a college residence has been occupied.

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	25.00	--	Federal Income Tax T1C (ONT)
		TC-1984	
ba85.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1985	
ba86.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1986	
ba87.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1987	
ba88.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1988	
ba89.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1989	
ba90.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1990	
ba91.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	25.00	0.0%	Federal Income Tax T1C (ONT)
		1996	
ba97.mpr:	25.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	25.00	0.0%	Grown from ba97.mpr using NONE=1.0000

```

ba99.mpr:    25.00      0.0%   Grown from ba98.mpr using
            NONE=1.0000
ba00.mpr:    25.00      0.0%   Grown from ba99.mpr using
            NONE=1.0000
ba01.mpr:    25.00      0.0%   Grown from ba00.mpr using
            NONE=1.0000

```

**OPOCAR**      Ontario property tax percent of occupancy cost

---

**DESCRIPTION**

This parameter is the proportion of occupancy cost when calculating the Ontario Property Tax Credit.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.10000	-- Federal Income Tax T1C (ONT) TC-1984
ba85.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1985
ba86.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1986
ba87.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1987
ba88.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	0.10000	0.0% Federal Income Tax T1C (ONT) TC-1990

ba91.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT)
		1996	
ba97.mpr:	0.10000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.10000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.10000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr

## **OPOCM**      Ontario property tax maximum occupancy cost

---

### **DESCRIPTION**

This parameter is the maximum occupancy cost when calculating the Ontario Property Tax Credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	180.00	--	Federal Income Tax T1C (ONT)
		TC-1984	
ba85.mpr:	180.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1985	

ba86.mpr:	180.00	0.0%	Federal Income Tax T1C (ONT) TC-1986
ba87.mpr:	230.00	27.8%	Federal Income Tax T1C (ONT) TC-1987
ba88.mpr:	250.00	8.7%	Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	250.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	250.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**OPRIR**      Ontario property tax credit rental inclusion rate

**DESCRIPTION**

This is the proportion of Total Rental Payments allowed for the calculation of the Ontario Property Tax Credit.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.20000	--	Federal Income Tax T1C (ONT)
			TC-1984
ba85.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1985
ba86.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1986
ba87.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1987
ba88.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1988
ba89.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1989
ba90.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1990
ba91.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT)
			1996
ba97.mpr:	0.20000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.20000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

## DESCRIPTION

When OPSIOPT is set to 1, this parameter allows the calculation of the Ontario Property and Sales Tax Credits based on a percentage of federal taxable income. When the value is 2, the provincial property and sales tax credits are calculated based on family net income.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

## DESCRIPTION

This parameter is the maximum amount that can be claimed as an Ontario property/sales tax credit.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr :	500.00	--	Federal Income Tax T1C (ONT)
		TC-1984	
ba85.mpr :	500.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1985	
ba86.mpr :	500.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1986	
ba87.mpr :	500.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1987	
ba88.mpr :	1000.00	100.0%	Federal Income Tax T1C (ONT)
		TC-1988	
ba89.mpr :	1000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1989	
ba90.mpr :	1000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1990	
ba91.mpr :	1000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr :	1000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr :	1000.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr :	1000.00	0.0%	Federal Income Tax T1C (ONT)
		1994	

ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	1000.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	1000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	1000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	1000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	1000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **OPSTITD**      Ontario property/sales tax credit income turndown

---

### **DESCRIPTION**

When OPSIOPT is set to 1, this parameter is the turndown level of taxable income used in the calculation of the Ontario Property and Sales Tax Credits.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	2026.00	--	Federal Income Tax T1C (ONT) TC-1984
ba85.mpr:	1433.00	-29.3%	Federal Income Tax T1C (ONT) TC-1985
ba86.mpr:	1630.00	13.7%	Federal Income Tax T1C (ONT) TC-1986

ba87.mpr:	2075.00	27.3%	Federal Income Tax T1C (ONT) TC-1987
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Copied from ba95.mpr
ba97.mpr:	0.00	--	Copied from ba96.mpr
ba98.mpr:	0.00	--	Copied from ba97.mpr
ba99.mpr:	0.00	--	Copied from ba98.mpr
ba00.mpr:	0.00	--	Copied from ba99.mpr
ba01.mpr:	0.00	--	Copied from ba00.mpr

**OPTC** Ontario political contribution table [total donations,donation allowed]

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax T1C (ONT) 1984

	0	0	0.750	
	200	(150)	0.500	
	800	(450)	0.333	
ba85.mpr:			[Same]	Federal Income Tax T1C (ONT) 1985
ba86.mpr:			[Same]	Federal Income Tax T1C (ONT) 1986
ba87.mpr:			[Same]	Federal Income Tax T1C (ONT) 1987
ba88.mpr:			[Same]	Federal Income Tax T1C (ONT) 1988
ba89.mpr:			[Same]	Federal Income Tax T1C (ONT) 1989
ba90.mpr:			[Same]	Federal Income Tax T1C (ONT) 1990
ba91.mpr:			[Same]	Federal Income Tax T1C (ONT) 1991
ba92.mpr:			[Same]	Federal Income Tax T1C (ONT) 1992
ba93.mpr:			[Same]	Federal Income Tax T1C (ONT) 1993
ba94.mpr:			[Same]	Federal Income Tax T1C (ONT) 1994
ba95.mpr:			[Same]	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:			[Same]	Federal Income Tax T1C (ONT) 1996
ba97.mpr:			[Same]	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:			[Same]	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:			[Same]	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:			[Same]	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:			[Same]	Grown from ba00.mpr using NONE=1.0000

---

**OPTCBEN**    Maximum Ontario political tax credit allowed

**DESCRIPTION**

This parameter is the maximum Allowable Ontario Political Tax Credit.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	500.00	-- Federal Income Tax T1C (ONT) TC-1984
ba85.mpr:	500.00	0.0% Federal Income Tax T1C (ONT) TC-1985
ba86.mpr:	750.00	50.0% Federal Income Tax T1C (ONT) TC-1986
ba87.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1987
ba88.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) 1994
ba95.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	750.00	0.0% Federal Income Tax T1C (ONT) 1996
ba97.mpr:	750.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	750.00	0.0% Grown from ba97.mpr using NONE=1.0000

```

ba99.mpr:    750.00      0.0%   Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:    750.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    750.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**OPTF**            Ontario provincial tax fraction

---

**DESCRIPTION**

Basic Ontario Provincial Income Tax is calculated as a proportion of Basic Federal Tax using this factor.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.48000	--    Federal Income Tax 1984 (ONT) - Schedule 1
ba85.mpr:	0.48000	0.0%    Federal Income Tax 1985 (ONT) - Schedule 1
ba86.mpr:	0.50000	4.2%    Federal Income Tax 1986 (ONT) - Schedule 1
ba87.mpr:	0.50000	0.0%    Federal Income Tax 1987 (ONT) - Schedule 1
ba88.mpr:	0.51000	2.0%    Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	0.52000	2.0%    Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	0.53000	1.9%    Federal Income Tax T1C (ONT) TC-1990

ba91.mpr:	0.53000	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:	0.54500	2.8%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	0.58000	6.4%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	0.58000	0.0%	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	0.58000	0.0%	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	0.56000	-3.4%	Ontario Budget, 1997
ba97.mpr:	0.48000	-14.3%	Ontario Budget, 1997
ba98.mpr:	0.45000	-6.2%	Ontario Budget, 1997
ba99.mpr:	0.40500	-10.0%	Ontario Budget, 1996
ba00.mpr:	0.40500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.40500	0.0%	Copied from ba00.mpr

## **ORDOPT**      Ontario tax reduction calculation option

---

### **DESCRIPTION**

If ORDOPT has a value of 1 then the Ontario Tax reduction is calculated based on taxable income; with a value of 2 it is calculated based on Ontario Tax; with a value of 3 it is based on Ontario Tax as well as the number of dependants. The switch in calculation method from taxable income to Ontario tax occurred in 1988 and then expanded to include dependants in 1990.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION

ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	3	--	OPTION
ba91.mpr:	3	--	OPTION
ba92.mpr:	3	--	OPTION
ba93.mpr:	3	--	OPTION
ba94.mpr:	3	--	OPTION
ba95.mpr:	3	--	OPTION
ba96.mpr:	3	--	Copied from ba95.mpr
ba97.mpr:	3	--	Copied from ba96.mpr
ba98.mpr:	3	--	Copied from ba97.mpr
ba99.mpr:	3	--	Copied from ba98.mpr
ba00.mpr:	3	--	Copied from ba99.mpr
ba01.mpr:	3	--	Copied from ba00.mpr

**OSPOCM**      Ontario seniors property tax maximum occupancy cost

---

**DESCRIPTION**

This parameter is the maximum occupancy cost a filer is allowed to claim when calculating the Ontario Seniors Property Tax Credit.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect

ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	500.00	--	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (ONT)
			Seniors 1996
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using
			NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using
			NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using
			NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using
			NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using
			NONE=1.0000

## **OSPPE**      Ontario sales tax credit % personal exemptions

---

### **DESCRIPTION**

When OSTCOPT is set to 1, this parameter is the rate applied to Total Personal Exemptions used in calculating the Ontario Sales Tax Credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.01000	--	Federal Income Tax T1C (ONT)
		TC-1984	
ba85.mpr:	0.01000	0.0%	Federal Income Tax T1C (ONT)
		TC-1985	
ba86.mpr:	0.01000	0.0%	Federal Income Tax T1C (ONT)
		TC-1986	
ba87.mpr:	0.01000	0.0%	Federal Income Tax T1C (ONT)
		TC-1987	
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

## OSSML

Ontario surtax first cut-in level

---

## DESCRIPTION

The amount of Ontario Provincial Income Tax above which the surtax rate (OSSMR) is applied. In 1984, the Ontario Social Services Maintenance Tax is simulated using this rate.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	110.80	--	Federal Income Tax 1984 (ONT) - Schedule 1
ba85.mpr:	0.00	--	Ontario - Federal Income Tax 1985 (Dropped)
ba86.mpr:	5000.00	--	Federal Income Tax 1986 (ONT) - Schedule 1
ba87.mpr:	5000.00	0.0%	Federal Income Tax 1987 (ONT) - Schedule 1
ba88.mpr:	10000.00	100.0%	Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	10000.00	0.0%	Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	10000.00	0.0%	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	10000.00	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	5500.00	-45.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	5500.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	5310.00	-3.5%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	4555.00	-14.2%	Ontario Budget, 1997
ba98.mpr:	4270.00	-6.3%	Ontario Budget, 1997
ba99.mpr:	3845.00	-10.0%	Ontario Budget, 1996 (FSHCL)
ba00.mpr:	3845.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000

ba01.mpr: 3845.00 0.0% Grown from ba00.mpr using  
 DEFAULT=1.0000

**OSSML2** Ontario surtax second cut-in level

---

**DESCRIPTION**

The amount of Ontario Provincial Income Tax above which the second surtax rate (OSSMR2) is applied.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	10000.00	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	8000.00	-20.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	8000.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	8000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	7635.00	-4.6%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	6180.00	-19.1%	Ontario Budget, 1997

ba98.mpr:	5635.00	-8.8%	Ontario Budget, 1997
ba99.mpr:	4800.00	-14.8%	Ontario Budget, 1996 (FSHCL)
ba00.mpr:	4800.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	4800.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

**OSSMR**      Ontario surtax first level rate

---

**DESCRIPTION**

The rate which is applied to Provincial Income Tax exceeding OSSML to calculate the Ontario surtax.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.05000	--	Federal Income Tax 1984 (ONT) - Schedule 1
ba85.mpr:	0.00000	--	Ontario - Federal Income Tax 1985 (Dropped)
ba86.mpr:	0.03000	--	Federal Income Tax 1986 (ONT) - Schedule 1
ba87.mpr:	0.03000	0.0%	Federal Income Tax 1987 (ONT) - Schedule 1
ba88.mpr:	0.10000	233.3%	Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	0.10000	0.0%	Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1990

ba91.mpr:	0.12000	20.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	0.07000	-41.7%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.17000	142.9%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.20000	17.6%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.20000	0.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	0.20000	0.0%	Ontario Budget, 1997
ba98.mpr:	0.20000	0.0%	Ontario Budget, 1997
ba99.mpr:	0.20000	0.0%	Ontario Budget, 1996 (FSHCL)
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

## **OSSMR2**      Ontario surtax second level rate

---

### **DESCRIPTION**

The rate which is applied to Provincial Income Tax ( imtxp ) exceeding OSSML2 to calculate the Ontario surtax. The total rate of surtax above the second tier cut-in OSSML2 would be the sum of this parameter and OSSMR.

For Ontario, the SPSM calculates provincial surtax (impsur) as OSSMR percent of provincial taxes (imtxp) above the level OSSML plus OSSMR2 percent of provincial taxes above the level OSSML2.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	not in effect
ba85.mpr:	0.00000	--	not in effect
ba86.mpr:	0.00000	--	not in effect
ba87.mpr:	0.00000	--	not in effect
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.07000	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.08000	14.3%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.10000	25.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.13000	30.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	0.26000	100.0%	Ontario Budget, 1997
ba98.mpr:	0.30000	15.4%	Ontario Budget, 1997
ba99.mpr:	0.36000	20.0%	Ontario Budget, 1996 (FSHCL)
ba00.mpr:	0.36000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.36000	0.0%	Copied from ba00.mpr

**OSSTCP**      Ontario seniors sales tax credit percent of income

---

## DESCRIPTION

This parameter is the proportion of "Income for Ontario Tax Credits for Seniors" used in the calculation of the Net Property and Sales Tax Credits for Seniors. OSSTCP percent of family net income is deducted from the total property and sales tax credits.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.04000	--	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	0.04000	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	0.04000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.04000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.04000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.04000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.04000	0.0%	Copied from ba00.mpr

**OSTCB** Ontario sales tax credit basic credit

---

## DESCRIPTION

This parameter is the basic credit amount of the Ontario Sales Tax Credit when OSTCOPT is

set to 2.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	100.00	--	Federal Income Tax T1C (ONT)
			TC-1988
ba89.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1989
ba90.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1990
ba91.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			1996
ba97.mpr:	100.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	100.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	100.00	0.0%	Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    100.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    100.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**OSTCD**      Ontario sales tax credit dependant credit

---

**DESCRIPTION**

This parameter is the credit a filer is allowed for each eligible dependant over the age of 18 when claiming the Ontario Sales Tax Credit.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	50.00	-- Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	50.00	0.0% Federal Income Tax T1C (ONT) TC-1993

ba94.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	50.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	50.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	50.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	50.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	50.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	50.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **OSTCFLAG** Ontario seniors tax credit claimed flag

---

### **DESCRIPTION**

When the parameter OSTCFLAG is set to 1, the Ontario Tax Credits for Seniors are calculated.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect

ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	1	--	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	1	--	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	1	--	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	1	--	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	1	--	Federal Income Tax T1C (ONT)
		Seniors 1996	
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**OSTCNIBA** Ontario seniors tax credit net income base amount

---

## DESCRIPTION

This parameter contains the base amount (income exemption) a filer is allowed to deduct from "Total Income" (i.e. family net income) when calculating "Income for Ontario Tax Credits for Seniors".I

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect

ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	22000.00	--	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	22000.00	0.0%	Federal Income Tax T1C (ONT)
			Seniors 1996
ba97.mpr:	22000.00	0.0%	Grown from ba96.mpr using
			NONE=1.0000
ba98.mpr:	22000.00	0.0%	Grown from ba97.mpr using
			NONE=1.0000
ba99.mpr:	22000.00	0.0%	Grown from ba98.mpr using
			NONE=1.0000
ba00.mpr:	22000.00	0.0%	Grown from ba99.mpr using
			NONE=1.0000
ba01.mpr:	22000.00	0.0%	Grown from ba00.mpr using
			NONE=1.0000

**OSTCOPT** Ontario sales tax credit calculation option

---

**DESCRIPTION**

When OSTCOPT is set to 1, the Ontario Sales Tax Credit is calculated based on a percentage of total personal exemptions. When the value is 2, the sales tax credit is calculated based on a series of family based credits.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**OSTCP** Ontario sales tax credit percent of income

---

## DESCRIPTION

This parameter is the rate applied to net income used to calculate the Ontario Sales Tax Credit.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.02000	--	Federal Income Tax T1C (ONT)
		TC-1984	
ba85.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1985	
ba86.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1986	
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.02000	--	Federal Income Tax T1C (ONT)
		TC-1988	
ba89.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1989	
ba90.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1990	
ba91.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (ONT)
		1996	
ba97.mpr:	0.02000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.02000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02000	0.0%	Copied from ba00.mpr

**OSTCS**            Ontario sales tax credit spouse credit

---

## DESCRIPTION

This parameter is an additional credit with respect to a spouse if the filer has claimed the Ontario Sales Tax Credit.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	100.00	--	Federal Income Tax T1C (ONT)
			TC-1988
ba89.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1989
ba90.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1990
ba91.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	100.00	0.0%	Federal Income Tax T1C (ONT)
			1996
ba97.mpr:	100.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	100.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	100.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	100.00	0.0%	Grown from ba99.mpr using NONE=1.0000

ba01.mpr: 100.00 0.0% Grown from ba00.mpr using  
NONE=1.0000

**OTCNIBA** Ontario tax credit net income base amount

---

**DESCRIPTION**

When OPSIOPT is set to 2, this parameter is the base amount of net income a filer can claim when calculating Ontario tax credits.

**CROSS REFERENCE**

Function	Description
txont	Compute provincial taxes for Ontario

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	4000.00	--	Federal Income Tax T1C (ONT) TC-1988
ba89.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1989
ba90.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1993
ba94.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1994

ba95.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	4000.00	0.0%	Federal Income Tax T1C (ONT) 1996
ba97.mpr:	4000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	4000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	4000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	4000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	4000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **OTRBPA**      Ontario tax reduction basic personal amount

---

### **DESCRIPTION**

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of number of dependants and the parameter OTRBPA is used to indicate the dollar value of the basic personal amount of the tax reduction.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txont	Compute provincial taxes for Ontario

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect

ba90.mpr:	167.00	--	Federal Income Tax T1C (ONT)
		TC-1990	
ba91.mpr:	167.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1991	
ba92.mpr:	175.00	4.8%	Federal Income Tax T1C (ONT)
		TC-1992	
ba93.mpr:	205.00	17.1%	Federal Income Tax T1C (ONT)
		TC-1993	
ba94.mpr:	205.00	0.0%	Federal Income Tax T1C (ONT)
		1994	
ba95.mpr:	205.00	0.0%	Federal Income Tax T1C (ONT)
		TC-1995	
ba96.mpr:	198.00	-3.4%	Federal Income Tax T1C (ONT)
		TC-1996	
ba97.mpr:	171.00	-13.6%	Ontario Budget, 1997
ba98.mpr:	161.00	-5.8%	Ontario Budget, 1997
ba99.mpr:	145.00	-9.9%	Ontario Budget, 1997
ba00.mpr:	145.00	0.0%	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:	145.00	0.0%	Grown from ba00.mpr using
		NONE=1.0000	

---

**OTRDCA**      Ontario tax reduction dependant child amount

## DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDCA is used to indicate the dollar value of the amount of the tax reduction allowed for each dependant child.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	200.00	--	Federal Income Tax T1C (ONT)
			TC-1990
ba91.mpr:	350.00	75.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	375.00	7.1%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	395.00	5.3%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	382.00	-3.3%	Federal Income Tax T1C (ONT)
			TC-1996
ba97.mpr:	334.00	-12.6%	Ontario Budget, 1997
ba98.mpr:	331.00	-0.9%	Ontario Budget, 1997
ba99.mpr:	325.00	-1.8%	Ontario Budget, 1997
ba00.mpr:	325.00	0.0%	Grown from ba99.mpr using
			NONE=1.0000
ba01.mpr:	325.00	0.0%	Grown from ba00.mpr using
			NONE=1.0000

**OTRDDA** Ontario tax reduction disabled dependant amount

---

## DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of the number of dependants and the parameter OTRDDA is used to indicate the dollar value of the amount of the tax reduction allowed for each disabled dependant. This parameter is not currently in use pending improved information on disability status of family members.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	200.00	--	Federal Income Tax T1C (ONT)
			TC-1990
ba91.mpr:	350.00	75.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	375.00	7.1%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	395.00	5.3%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	395.00	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	382.00	-3.3%	Federal Income Tax T1C (ONT)
			TC-1996
ba97.mpr:	334.00	-12.6%	Ontario Budget, 1997
ba98.mpr:	331.00	-0.9%	Ontario Budget, 1997
ba99.mpr:	325.00	-1.8%	Ontario Budget, 1997
ba00.mpr:	325.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	325.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

Ontario Provincial Income Tax may be reduced for filers with taxable income below OMTY. Below OPTC, provincial tax is zero. Between OPTC and OMTY, provincial tax is multiplied by a fraction (OTRF).

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.50000	-- Federal Income Tax 1984 (ONT) - Schedule 1
ba85.mpr:	0.50000	0.0% Federal Income Tax 1985 (ONT) - Schedule 1
ba86.mpr:	0.50000	0.0% Federal Income Tax 1986 (ONT) - Schedule 1
ba87.mpr:	0.50000	0.0% Federal Income Tax 1987 (ONT) - Schedule 1
ba88.mpr:	2.00000	300.0% Federal Income Tax 1988 (ONT) - Schedule 1
ba89.mpr:	2.00000	0.0% Federal Income Tax 1989 (ONT) - Schedule 1
ba90.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1990
ba91.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1991
ba92.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1992
ba93.mpr:	2.00000	0.0% Federal Income Tax T1C (ONT) TC-1993

ba94.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) 1994
ba95.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC-1995
ba96.mpr:	2.00000	0.0%	Federal Income Tax T1C (ONT) TC-1996
ba97.mpr:	1.00000	-50.0%	Ontario Budget, 1997
ba98.mpr:	1.00000	0.0%	Ontario Budget, 1997
ba99.mpr:	1.00000	0.0%	Ontario Budget, 1997
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

**OTRFP** Ontario tax reduction personal amount multiplier

---

## DESCRIPTION

When the parameter ORDOPT is set to 3, the Ontario tax reduction will be calculated making use of the number of dependants. The parameter OTRFP is used to multiply the dollar value of all basic and dependant credits. The resulting value is used to compare to Ontario income tax multiplied by OTRF.

## CROSS REFERENCE

Function	Description
txont	Compute provincial taxes for Ontario

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	3.00000	--	Federal Income Tax T1C (ONT) TC-1990

ba91.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT)
			TC-1991
ba92.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT)
			TC-1992
ba93.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT)
			TC-1993
ba94.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT)
			1994
ba95.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT)
			TC-1995
ba96.mpr:	3.00000	0.0%	Federal Income Tax T1C (ONT)
			TC-1996
ba97.mpr:	2.00000	-33.3%	Ontario Budget, 1997
ba98.mpr:	2.00000	0.0%	Ontario Budget, 1997
ba99.mpr:	2.00000	0.0%	Ontario Budget, 1997
ba00.mpr:	2.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	2.00000	0.0%	Copied from ba00.mpr

**OUTAPR** Name of database adjustment parameter file (out) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the database adjustment parameters which were used to adjust SPSD variables. SPSM writes out such a file only if the user changed one or more database adjustment parameters from the values in the corresponding input file INPAPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**OUTASC** Name of text output file (out) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output report generated by the text output facility. The text output facility must be activated using ASCFLAG for OUTASC to have any effect. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**OUTCPR** Name of control parameter file (out) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output control parameter file. An output control parameter file is always created, and includes any changes the user made to the input control parameter file. In addition, certain "read-only" parameters which are created by SPSM for informational purposes may have changed values. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**OUTLOG** Name of log file (out) [string]

---

## DESCRIPTION

The OUTLOG parameter gives the name of the output file that will contain a log of the SPSM run, provided that this facility has been activated using the LOGFLAG parameter. See the description of the LOGFLAG parameter for more information. A default value for OUTLOG will be generated by adding an extension of .log to the SPSM run name, but can be overridden.

**OUTMRSFLAG** Variant results file creation flag

---

## DESCRIPTION

If the value of the control parameter OUTMRSFLAG is set to 1, a results file (with name given by OUTVARMRS) will be created containing variant results for variables specified in OUTMRSVARS. Results are always saved at the individual (not family or household) level.

**OUTMRSVARS** Variant results file variables [string]

---

## DESCRIPTION

This control parameter contains a list of tax/transfer calculated variables whose variant values will be recorded in the file named OUTVARMRS if the variant results file facility has been activated by OUTMRSFLAG. Only variant tax/transfer variables (that is, those that begin with "ct" or "im") can be recorded in a results file.

**OUTSAS**      Name of SAS output file (out) [string]

---

## DESCRIPTION

If the SAS results file facility has been activated using SASFLAG, then the control parameter OUTSAS contains the name of the resulting SAS file. Because SAS files contain an encrypted header structure, SPSM must use the header of an identically-named existing SAS file to create a new SAS file named OUTSAS. If such file does not exist, SPSD/M will create "spsmtemp.ssd" because SPSD/M already know how to create such file. The user can then change "spsmtemp.ssd" to some other name if desired by using the PROC DATASETS procedure in SAS. Because SAS native files contain a generated key in their header, SPSM can only write over existing SAS files (using the existing generated key in their header), or else produce a file with the name "spsmtemp.ssd", whose header key is already known.

An associated file, with the same stem as OUTSAS but with extension ".sfm", is also produced when the SAS output facility is activated. It is a text file which contains SAS source code (PROC FORMAT and associated statements) which will define the formats for any class variables given in SASVARS. It (or equivalent statements) should be included in any SAS job which reads the SAS file named by OUTSAS.

See [SPSD/M User's Guide](#), SAS Output Facility.

**OUTTBL**      Name of report file (out) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain all summary reports generated by SPSM output facilities, including the cross tabulation facility and distributional analysis facility. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**OUTVARMPR**      Name of variant tax/transfer parameter file (out) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant tax/transfer parameters. SPSM writes out such a file only if the user changed one or more variant tax/transfer parameters from the values in the corresponding input file INPVARMPR. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**OUTVARMRS** Name of variant results file (out) [string]

---

## DESCRIPTION

This control parameter gives the name of the file (using the conventions of the host operating system) which will contain the output variant results. Such a file is generated only if the user activates the variant result file facility using OUTMRSFLAG. Note that under MS-DOS, names without a drive specifier or any slashes refer to the current directory.

**PARTLOFLAG** Database variable(partlo) activation flag

---

## DESCRIPTION

When this parameter is set to 1, the imputed variable for Limited Partnership Losses (idpartlo) is included in the calculation of Deductions From Net Income (imdedfn). With a value of zero the variable is not included.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	0	-- Federal Income Tax 1986
ba87.mpr:	0	-- Federal Income Tax 1987
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 251
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 251

```

ba90.mpr:    1          --      Federal Income Tax 1990 -
              Line 251
ba91.mpr:    1          --      Federal Income Tax 1991 -
              Line 251
ba92.mpr:    1          --      Federal Income Tax 1992 -
              Line 251
ba93.mpr:    1          --      Federal Income Tax 1993 -
              Line 251
ba94.mpr:    1          --      Federal Income Tax 1994 -
              Line 251
ba95.mpr:    1          --      Federal Income Tax 1995 -
              Line 251
ba96.mpr:    1          --      Federal Income Tax 1996 -
              Line 251
ba97.mpr:    1          --      Copied from ba96.mpr
ba98.mpr:    1          --      Copied from ba97.mpr
ba99.mpr:    1          --      Copied from ba98.mpr
ba00.mpr:    1          --      Copied from ba99.mpr
ba01.mpr:    1          --      Copied from ba00.mpr

```

**PEROPT**      Personal exemption/credit option [1=deduction,2=credit]

---

## DESCRIPTION

This parameter controls the tax treatment of the Basic Personal Exemption, the Spouses Exemption, Spouse Equivalent Exemption and the Young Child Exemption. With a value of 1, these items are treated as an exemptions from net income and with a value of 2, they are treated as tax credits.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txhstr	Compute family-related deductions or credits
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

**PFACFLAG** Use provincial configuration flag

---

## DESCRIPTION

When the parameter PFACFLAG is set to 1, specific provincial configurations of family allowances or federal Child benefits by age and number of children are used. With a value of 1, only the Federal Family Allowance rules are applied to all provinces.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- To calculate provincial family allowance
ba85.mpr:	1	-- To calculate provincial family allowance
ba86.mpr:	1	-- To calculate provincial family allowance
ba87.mpr:	1	-- To calculate provincial family allowance
ba88.mpr:	1	-- To calculate provincial family allowance
ba89.mpr:	1	-- To calculate provincial family allowance
ba90.mpr:	1	-- To calculate provincial family allowance
ba91.mpr:	1	-- To calculate provincial family allowance
ba92.mpr:	1	-- To calculate provincial family allowance
ba93.mpr:	1	-- Federal Child Tax Benefit Rules
ba94.mpr:	1	-- Federal Child Tax Benefit Rules
ba95.mpr:	1	-- Federal Child Tax Benefit Rules
ba96.mpr:	1	-- Copied from ba95.mpr
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**PPTC** P.E.I. political contribution table [total donations,donation allowed]

---

## DESCRIPTION

This table contains the figures necessary to calculate the Prince Edward Island Contribution Tax Credit. The first column represents the dollar amount of total Prince Edward Island political contributions to which the corresponding percentages of the third column are

applied to calculate the total Allowable Prince Edward Island Political Contribution Tax Credit. Only the first and third columns of the table need to be specified.

## CROSS REFERENCE

Function	Description
txpei	Compute provincial taxes for P.E.I.

## VALUES

File/Year	Value	Source
ba84.mpr :	3	[ Rows ] Federal Income Tax T1C (PEI) 1984
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba85.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1985
ba86.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1986
ba87.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1987
ba88.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1988
ba89.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1989
ba90.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1990
ba91.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1991
ba92.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1992
ba93.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1993
ba94.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1994
ba95.mpr :		[ Same ] Federal Income Tax T1C (PEI) 1995

```

ba96.mpr:      [Same]   Federal Income Tax T1C (PEI)
                1996
ba97.mpr:      [Same]   Grown from ba96.mpr using
                NONE=1.0000
ba98.mpr:      [Same]   Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

**PPTCBEN**      Maximum P.E.I. political tax credit allowed

---

**DESCRIPTION**

This parameter is the maximum Allowable Prince Edward Island Political Tax Credit.

**CROSS REFERENCE**

Function	Description
txpei	Compute provincial taxes for P.E.I.

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	500.00	--      Federal Income Tax T1C (PEI) TC-1984
ba85.mpr:	500.00	0.0%    Federal Income Tax T1C (PEI) TC-1985
ba86.mpr:	500.00	0.0%    Federal Income Tax T1C (PEI) TC-1986
ba87.mpr:	500.00	0.0%    Federal Income Tax T1C (PEI) TC-1987
ba88.mpr:	500.00	0.0%    Federal Income Tax T1C (PEI) TC-1988

ba89.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) TC-1989
ba90.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) TC-1990
ba91.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**PPTF** P.E.I. provincial tax fraction

---

**DESCRIPTION**

Prince Edward Island Basic Provincial Income Tax (imbpt) is calculated as a proportion of Basic Federal Tax using this factor.

**CROSS REFERENCE**

Function	Description
txpei	Compute provincial taxes for P.E.I.

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.52500	--	Federal Income Tax 1984 (PEI) - Schedule 1
ba85.mpr:	0.52500	0.0%	Federal Income Tax 1985 (PEI) - Schedule 1
ba86.mpr:	0.52500	0.0%	Federal Income Tax 1986 (PEI) - Schedule 1
ba87.mpr:	0.55000	4.8%	Federal Income Tax 1987 (PEI) - Schedule 1
ba88.mpr:	0.56000	1.8%	Federal Income Tax 1988 (PEI) - Schedule 1
ba89.mpr:	0.57000	1.8%	Federal Income Tax 1989 (PEI) - Schedule 1
ba90.mpr:	0.57000	0.0%	Federal Income Tax 1990 (PEI) - Schedule 1
ba91.mpr:	0.58000	1.8%	Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	0.59500	2.6%	Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	0.59500	0.0%	Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	0.59500	0.0%	Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	0.59500	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	0.59500	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	0.59500	0.0%	Copied from ba96.mpr
ba98.mpr:	0.59500	0.0%	Copied from ba97.mpr
ba99.mpr:	0.59500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.59500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.59500	0.0%	Copied from ba00.mpr

**PRDFLAG** Parameter difference report activation flag

---

## DESCRIPTION

When this control parameter is set to 1, a report is written to the file given by OUTTBL. This report shows tax/transfer parameter differences between base and variant. A more

sophisticated parameter difference report can be obtained by using the compparm utility, which is documented in the *SPSM Tools User's Guide*.

## **PROVMAP** Provincial remapping [prov]

---

### **DESCRIPTION**

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

## **PSCI** P.E.I. provincial tax above which surtax applies

---

### **DESCRIPTION**

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txpei	Compute provincial taxes for P.E.I.

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	12500.00	--	Federal Income Tax 1988 (PEI) - Schedule 1
ba89.mpr:	12500.00	0.0%	Federal Income Tax 1989 (PEI) - Schedule 1

ba90.mpr:	12500.00	0.0%	Federal Income Tax 1990 (PEI) - Schedule 1
ba91.mpr:	12500.00	0.0%	Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	12500.00	0.0%	Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	12500.00	0.0%	Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	12500.00	0.0%	Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	12500.00	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	12500.00	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	5200.00	-58.4%	PEI 1997 Provincial Budget
ba98.mpr:	5200.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	5200.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	5200.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	5200.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**PSF** P.E.I. provincial surtax rate

---

**DESCRIPTION**

Provincial surtax in Prince Edward Island is calculated as PSF percent of provincial tax in excess of PSCI.

**CROSS REFERENCE**

Function	Description
txpei	Compute provincial taxes for P.E.I.

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.05000	--	Federal Income Tax 1988 (PEI) - Schedule 1
ba89.mpr:	0.10000	100.0%	Federal Income Tax 1989 (PEI) - Schedule 1
ba90.mpr:	0.10000	0.0%	Federal Income Tax 1990 (PEI) - Schedule 1
ba91.mpr:	0.10000	0.0%	Federal Income Tax 1991 (PEI) - Schedule 1
ba92.mpr:	0.10000	0.0%	Federal Income Tax 1992 (PEI) - Schedule 1
ba93.mpr:	0.10000	0.0%	Federal Income Tax 1993 (PEI) - Schedule 1
ba94.mpr:	0.10000	0.0%	Federal Income Tax 1994 (PEI) - Schedule 1
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (PEI) 1996
ba97.mpr:	0.10000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.10000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.10000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr

**PTF** Low income cut-off [size, urban]

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, is a two dimensional array giving a user-supplied "income threshold" for families by number of persons and urban area, thus allowing the use of Statistics Canada Low Income Cut-offs in SPSM. The ratio of family income to the "income threshold" is used, in conjunction with the PVRAT control parameter, to create the column categories for the hard-wired tables 4 and 4A. These tables must have been activated using T4FLAG or T4AFLAG for this parameter to be used. Please

see the *SPSM User's Guide* for more information on the hard-wired tables.

**PURB** Base year unemployment rate [prov]

---

## DESCRIPTION

This parameter is the base year unemployment rate by province.

**PURC** Current year unemployment rate [prov]

---

## DESCRIPTION

This parameter is the current year unemployment rate by province.

**PURR** Ratio current:base unemployment rate [prov]

---

## DESCRIPTION

The parameter is the ratio of PURC over PURB.

**PVRAT** Family poverty ratio fractions for table 4 [array]

---

## DESCRIPTION

This control parameter is a vector which defines the ranges of family-specific income threshold ratios to be used when producing the hard-wired tables 4 or 4A. Please see the *SPSM User's Guide* for more information on the hard-wired tables.

**PYINC** Deflator to calculate previous year income

---

## DESCRIPTION

CPI deflator applied to income to obtain estimate of the previous year's income for needs tested programs. Calculated using the CPI, Canada, All Items annual average January-December. The CPI for the previous year is divided by the CPI for the current year.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
gist	Compute Provincial GIS top-ups for elderly
senben	Compute Seniors Benefit for elderly
txbc	Compute provincial taxes for British Columbia
txctc	Compute child tax credit
txfstc	Compute federal sales tax credit
txnb	Compute provincial taxes for New Brunswick
txnfln	Compute provincial taxes for Newfoundland
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.95800	--	Given as CPIR=...
ba85.mpr:	0.96200	0.4%	Given as CPIR=...
ba86.mpr:	0.96000	-0.2%	Given as CPIR=...
ba87.mpr:	0.95800	-0.2%	Given as CPIR=...
ba88.mpr:	0.96100	0.3%	Given as CPIR=...
ba89.mpr:	0.95300	-0.8%	Given as CPIR=...
ba90.mpr:	0.95400	0.1%	Given as CPIR=...
ba91.mpr:	0.94700	-0.7%	Given as CPIR=...
ba92.mpr:	0.98500	4.0%	Given as CPIR=...
ba93.mpr:	0.98200	-0.3%	Given as CPIR=...
ba94.mpr:	0.99800	1.6%	Given as CPIR=...
ba95.mpr:	0.97900	-1.9%	Given as CPIR=...
ba96.mpr:	0.98500	0.6%	Given as CPIR=...
ba97.mpr:	0.98100	-0.4%	Given as CPIR=...
ba98.mpr:	0.97900	-0.2%	Given as CPIR=...
ba99.mpr:	0.97800	-0.1%	Given as CPIR=...
ba00.mpr:	0.97700	-0.1%	Given as CPIR=...
ba01.mpr:	0.97500	-0.2%	Given as CPIR=...

## DESCRIPTION

The Quebec Availability allowance is paid as a supplement to Quebec family allowances starting in 1989. This vector parameter has three elements corresponding to the sequential position in the family of each child. The value of each element represents the dollar value of the benefits. The parameter is effective only when QAAFAFLAG is set to 1.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Source
ba84.mpr:	1	[Rows] Not in effect
0	0.00	0.00
ba85.mpr:		[Same] Not in effect
ba86.mpr:		[Same] Not in effect
ba87.mpr:		[Same] Not in effect
ba88.mpr:		[Same] Not in effect
ba89.mpr:	3	[Rows] HWC 1989, section 6.3
0	0.00	100.08
1	(100.08)	200.04
2	(300.12)	500.04
ba90.mpr:	3	[Rows] Redbook, 1991 Edition, p. D4
0	0.00	105.00
1	(105.00)	209.88
2	(314.88)	524.52
ba91.mpr:	3	[Rows] Redbook, 1991 Edition, p. D4
0	0.00	110.04
1	(110.04)	219.96
2	(330.00)	549.72
ba92.mpr:	3	[Rows] Redbook, 1992 Edition, p. D4
0	0.00	114.96

	1	(114.96)	229.92	
	2	(344.88)	574.44	
ba93.mpr:	3		[Rows]	HWC 1993 Edition, section 6.3
	0	0.00	117.24	
	1	(117.24)	234.36	
	2	(351.60)	585.96	
ba94.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba95.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba96.mpr:	3		[Rows]	Redbook, 1996 Edition, p. D6
	0	0.00	119.88	
	1	(119.88)	239.76	
	2	(359.64)	599.40	
ba97.mpr:			[Same]	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:			[Same]	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:			[Same]	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:			[Same]	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:			[Same]	Grown from ba00.mpr using DEFAULT=1.0000

## **QAAFAFLAG** Availability Allowance: Supplement to Quebec FA

---

### **DESCRIPTION**

The Quebec Availability allowance is paid as a supplement to Quebec family allowances starting in 1989. When QAAFAFLAG is set to one the Quebec Availability allowance will be paid as a supplement to provincial family allowances using amounts specified in the QAAFA parameter.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fa	Compute family allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	0	-- Not in effect
ba89.mpr:	1	-- HWC 1989, section 6.3
ba90.mpr:	1	-- HWC 1990, section 6.3
ba91.mpr:	1	-- HWC 1991 Edition, section 6.3
ba92.mpr:	1	-- HWC 1992 Edition, section 6.3
ba93.mpr:	1	-- HWC 1993 Edition, section 6.3
ba94.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba95.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba96.mpr:	1	-- Redbook, 1996 Edition, p. D6
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**QAARC** Quebec availability allowance (refundable credit) [parity,\$]

---

## DESCRIPTION

The Quebec Availability allowance is paid as a refundable tax credit for years prior to 1988. This vector parameter has three elements corresponding to the sequential position of each child within the family. The value of each element represents the dollar value of the benefits. The parameter is effective only when QAARCFLAG is set to 1.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Quebec - Income Tax 1984 - Line 135 Page 38
	0 0.00	300.00
	1 (300.00)	200.00
	2 (500.00)	100.00
ba85.mpr:		[Same] Quebec - Income Tax 1985 - Line 143 Page 46
ba86.mpr:		[Same] Quebec - Income Tax 1986 - Line 153 Page 51
ba87.mpr:	3	[Rows] Quebec - Income Tax 1987 - Line 134 & 135 Page 40
	0 0.00	100.00
	1 (100.00)	200.00
	2 (300.00)	500.00
ba88.mpr:	1	[Rows] Quebec Income Tax 1988 (Dropped)
	0 0.00	0.00
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:		[Same] Not in effect
ba95.mpr:		[Same] Not in effect
ba96.mpr:		[Same] Not in effect
ba97.mpr:		[Same] Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:		[Same] Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:		[Same] Grown from ba98.mpr using DEFAULT=1.0000

```

ba00.mpr:          [Same]   Grown from ba99.mpr using
                  DEFAULT=1.0000
ba01.mpr:          [Same]   Grown from ba00.mpr using
                  DEFAULT=1.0000

```

**QAARCFLAG**    Availability Allowance: Refundable Tax Credit

---

**DESCRIPTION**

The Quebec Availability allowance is paid as a refundable tax credit for years prior to 1988. When QAARCFLAG is set to one the Quebec Availability allowance will be paid as refundable tax credit using amounts specified in the QAARC parameter.

**CROSS REFERENCE**

Function	Description
txqcalc	Calculate income tax (Quebec)

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1	-- Quebec Income Tax 1984 - Line 135
ba85.mpr:	1	-- Quebec Income Tax 1985 - Line 143
ba86.mpr:	1	-- Quebec Income Tax 1986 - Line 153
ba87.mpr:	1	-- Quebec Income Tax 1987 - Line 134 & 135
ba88.mpr:	0	-- Quebec Income Tax 1988 (Dropped)
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect

ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

**QALEXP** Quebec proportion of other allowable employment expenses to use

---

**DESCRIPTION**

The standard algorithm allows the imputed value for Other Allowable Employment Expenses (idalexp) to be reduced or grown using this factor for the purposes of calculating net income for Quebec Provincial Income Tax.

**CROSS REFERENCE**

Function	Description
txqinet	Compute net income (Quebec)

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	1.00000	--	Quebec Income Tax 1984 - Line 64 Page 21
ba85.mpr:	1.00000	0.0%	Quebec Income Tax 1985 - Line 64 Page 22
ba86.mpr:	1.00000	0.0%	Quebec Income Tax 1986 - Line 66 Page 21
ba87.mpr:	1.00000	0.0%	Quebec Income Tax 1987 - Line 61
ba88.mpr:	1.00000	0.0%	Quebec Income Tax 1988 - Line 210
ba89.mpr:	1.00000	0.0%	Quebec Income Tax 1989 - Line 210

ba90.mpr:	1.00000	0.0%	Quebec Income Tax 1990 - Line 210
ba91.mpr:	1.00000	0.0%	Quebec Income Tax 1991 - Line 210
ba92.mpr:	1.00000	0.0%	Quebec Income Tax 1992 - Line 210
ba93.mpr:	1.00000	0.0%	Quebec Income Tax 1993 - Line 210
ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Line 210
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Line 210
ba96.mpr:	1.00000	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## **QAXM**      Quebec age exemption/amount

---

### **DESCRIPTION**

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers age 65 and over receive the value of QAXM as the Basic Age Exemption.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	2200.00	--      Quebec Income Tax 1984 - Line 77

ba85.mpr:	2200.00	0.0%	Quebec Income Tax 1985 - Line 79
ba86.mpr:	2200.00	0.0%	Quebec Income Tax 1986 - Line 91
ba87.mpr:	2200.00	0.0%	Quebec Income Tax 1987 - Line 87
ba88.mpr:	2200.00	0.0%	Quebec Income Tax 1988 - Line 361
ba89.mpr:	2200.00	0.0%	Quebec Income Tax 1989 - Line 361
ba90.mpr:	2200.00	0.0%	Quebec Income Tax 1990 - Line 361
ba91.mpr:	2200.00	0.0%	Quebec Income Tax 1991 - Line 361
ba92.mpr:	2200.00	0.0%	Quebec Income Tax 1992 - Line 361
ba93.mpr:	2200.00	0.0%	Quebec Income Tax 1993 - Line 361
ba94.mpr:	2200.00	0.0%	Quebec Income Tax 1994 - Line 361
ba95.mpr:	2200.00	0.0%	Quebec Income Tax 1995 - Line 361
ba96.mpr:	2200.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	2200.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	2200.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	2200.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	2200.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	2200.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

**QBXM**      Quebec basic personal exemption/amount

---

**DESCRIPTION**

In calculating taxable income for Quebec Provincial Income Tax, all Quebec filers receive the value of QBXM as the basic personal exemption.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	5280.00	--	Quebec Income Tax 1984 - Line 76
ba85.mpr:	5280.00	0.0%	Quebec Income Tax 1985 - Line 78
ba86.mpr:	5280.00	0.0%	Quebec Income Tax 1986 - Line 81
ba87.mpr:	5280.00	0.0%	Quebec Income Tax 1987 - Line 77
ba88.mpr:	5280.00	0.0%	Quebec Income Tax 1988 - Line 360
ba89.mpr:	5280.00	0.0%	Quebec Income Tax 1989 - Line 360
ba90.mpr:	5280.00	0.0%	Quebec Income Tax 1990 - Line 360
ba91.mpr:	5530.00	4.7%	Quebec Income Tax 1991 - Line 360
ba92.mpr:	5780.00	4.5%	Quebec Income Tax 1992 - Line 360
ba93.mpr:	5900.00	2.1%	Quebec Income Tax 1993 - Line 360
ba94.mpr:	5900.00	0.0%	Quebec Income Tax 1994 - Line 360
ba95.mpr:	5900.00	0.0%	Quebec Income Tax 1995 - Line 360
ba96.mpr:	5900.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	5900.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000

```

ba98.mpr:    5900.00      0.0%   Grown from ba97.mpr using
            DEFAULT=1.0000
ba99.mpr:    5900.00      0.0%   Grown from ba98.mpr using
            DEFAULT=1.0000
ba00.mpr:    5900.00      0.0%   Grown from ba99.mpr using
            DEFAULT=1.0000
ba01.mpr:    5900.00      0.0%   Grown from ba00.mpr using
            DEFAULT=1.0000

```

## **QCAPGFLAG** Capital gains deduction flag

---

### **DESCRIPTION**

This parameter controls the calculation of the Lifetime Capital Gains Deduction. A value of 1 implements the deduction.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Not in effect
ba85.mpr:	1	-- Quebec Income Tax Return, line 100
ba86.mpr:	1	-- Quebec Income Tax Return, line 111
ba87.mpr:	1	-- Quebec Income Tax Return, line 102
ba88.mpr:	1	-- Quebec Income Tax Return, line 292
ba89.mpr:	1	-- Quebec Income Tax Return, line 292
ba90.mpr:	1	-- Quebec Income Tax Return, line 292

ba91.mpr:	1	--	Quebec Income Tax Return, line 292
ba92.mpr:	1	--	Quebec Income Tax Return, line 292
ba93.mpr:	1	--	Quebec Income Tax Return, line 292
ba94.mpr:	1	--	Quebec Income Tax Return, line 292
ba95.mpr:	1	--	Quebec Income Tax Return, line 292
ba96.mpr:	1	--	Quebec Income Tax Return, line 292
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **QCAPGIR**      Quebec capital gains inclusion rate

---

### **DESCRIPTION**

The proportion of capital gains included in taxable income in calculating total income for Quebec Provincial Income Tax.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqinet	Compute net income (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.50000	--      Quebec Income Tax 1984 - Attachment H & Line 420
ba85.mpr:	0.50000	0.0%      Quebec Income Tax 1985 - Attachment H & Line 420

ba86.mpr:	0.50000	0.0%	Quebec Income Tax 1986 - Attachment G & Line 429
ba87.mpr:	0.50000	0.0%	Quebec Income Tax 1987 - Attachment G & Line 430
ba88.mpr:	0.66667	33.3%	Quebec Income Tax 1988 - Attachment G & Line 841
ba89.mpr:	0.66667	0.0%	Quebec Income Tax 1989 - Attachment G & Line 841
ba90.mpr:	0.75000	12.5%	Quebec Income Tax 1990 - Attachment G & Line 844
ba91.mpr:	0.75000	0.0%	Quebec Income Tax 1991 - Attachment G & Line 844
ba92.mpr:	0.75000	0.0%	Quebec Income Tax 1992 - Attachment G & Line 844
ba93.mpr:	0.75000	0.0%	Quebec Income Tax 1993 - Attachment G & Line 844
ba94.mpr:	0.75000	0.0%	Quebec Income Tax 1994 - Attachment G & Line 844
ba95.mpr:	0.75000	0.0%	Quebec Income Tax 1995 - Attachment G & Line 836
ba96.mpr:	0.75000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.75000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.75000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.75000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.75000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.75000	0.0%	Copied from ba00.mpr

## **QCBC1**      Quebec Child benefit for 1st child

---

### **DESCRIPTION**

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the first (eldest) child in the family.

See also QCBC2, QCBC3 and QCBCS.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	868.92	--	red book 1993, D.5
ba94.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	868.92	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	868.92	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	868.92	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	868.92	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	868.92	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	868.92	0.0%	Grown from ba00.mpr using CPIM3=1.000

## **QCBC2** Quebec Child benefit for 2nd child

---

### DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the basic entitlement with respect to the second (second eldest) child in the family.

See also QCBC1, QCBC3 and QCBCS.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	999.96	--	red book 1993, D.5
ba94.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	999.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	999.96	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	999.96	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	999.96	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	999.96	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	999.96	0.0%	Grown from ba00.mpr using CPIM3=1.000

---

## QCBC3

Quebec Child benefit for 3rd child

---

## DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of

children and the ages of children. This parameter represents the basic entitlement with respect to the third and subsequent children in the family.

See also QCBC1, QCBC2 and QCBCS.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	1596.96	--	red book 1993, D.5
ba94.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	1596.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	1596.96	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	1596.96	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	1596.96	0.0%	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	1596.96	0.0%	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	1596.96	0.0%	Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

In Quebec, the federal Child Tax Benefit programme entitlements are based on the number of children and the ages of children. This parameter represents the supplementary entitlement given with respect to each child between the ages of 12-17.

See also QCBC1, QCBC2, and QCBC3.

## CROSS REFERENCE

Function	Description
txctc	Compute child tax credit

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	102.96	--	red book 1993, D.5
ba94.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba95.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba96.mpr:	102.96	0.0%	Redbook, 1996 Edition, p. D5
ba97.mpr:	102.96	0.0%	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	102.96	0.0%	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	102.96	0.0%	Grown from ba98.mpr using CPIM3=1.000

```

ba00.mpr:    102.96      0.0%   Grown from ba99.mpr using
            CPIM3=1.000
ba01.mpr:    102.96      0.0%   Grown from ba00.mpr using
            CPIM3=1.000

```

**QCCEAC1** Quebec CCEA earned income fraction (1 child)

---

**DESCRIPTION**

In calculating Quebec child care expenses allowed (imqcea) for Quebec Provincial Income Tax, this parameter is used to obtain the admissible earned income when there is one child in the family.

**CROSS REFERENCE**

Function	Description
txqcea	Compute child care expense allowance (Quebec)

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.50000	-- Quebec Income Tax 1988 - Attachment C(E) Line 631
ba89.mpr:	1.00000	100.0% Quebec Income Tax 1989 - Attachment C(E) Line 630
ba90.mpr:	1.00000	0.0% Quebec Income Tax 1990 - Attachment C(E) Line 630
ba91.mpr:	1.00000	0.0% Quebec Income Tax 1991 - Attachment C(E) Line 630
ba92.mpr:	1.00000	0.0% Quebec Income Tax 1992 - Attachment C(E) Line 630
ba93.mpr:	1.00000	0.0% Quebec Income Tax 1993 - Attachment C(E) Line 630

ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Attachment C(E) & Line 630
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Attachment C(E) & Line 630
ba96.mpr:	1.00000	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## **QCCEAC2** Quebec CCEA earned income fraction (2 children)

---

### **DESCRIPTION**

In calculating Quebec child care expenses allowed (imqceca) for Quebec Provincial Income Tax, this parameter is used to obtain the admissible earned income when there are two children in the family.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqceca	Compute child care expense allowance (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	1.00000	--	Quebec Income Tax 1988 - Attachment C(E) Line 631
ba89.mpr:	1.00000	0.0%	Quebec Income Tax 1989 - Attachment C(E) Line 630
ba90.mpr:	1.00000	0.0%	Quebec Income Tax 1990 - Attachment C(E) Line 630

ba91.mpr:	1.00000	0.0%	Quebec Income Tax 1991 - Attachment C(E) Line 630
ba92.mpr:	1.00000	0.0%	Quebec Income Tax 1992 - Attachment C(E) Line 630
ba93.mpr:	1.00000	0.0%	Quebec Income Tax 1993 - Attachment C(E) Line 630
ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Attachment C(E) & Line 630
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Attachment C(E) & Line 630
ba96.mpr:	1.00000	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

### **QCCEAC3** Quebec CCEA earned income fraction (3+ children)

---

## **DESCRIPTION**

In calculating Quebec child care expenses allowed (imqccea) for Quebec Provincial Income Tax, this parameter is used to obtain the admissible earned income when there are three children or more in the family.

## **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqccea	Compute child care expense allowance (Quebec)

## **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect

ba88.mpr:	1.00000	--	Quebec Income Tax 1988 - Attachment C(E) Line 631
ba89.mpr:	1.00000	0.0%	Quebec Income Tax 1989 - Attachment C(E) Line 630
ba90.mpr:	1.00000	0.0%	Quebec Income Tax 1990 - Attachment C(E) Line 630
ba91.mpr:	1.00000	0.0%	Quebec Income Tax 1991 - Attachment C(E) Line 630
ba92.mpr:	1.00000	0.0%	Quebec Income Tax 1992 - Attachment C(E) Line 630
ba93.mpr:	1.00000	0.0%	Quebec Income Tax 1993 - Attachment C(E) Line 630
ba94.mpr:	1.00000	0.0%	Quebec Income Tax 1994 - Attachment C(E) & Line 630
ba95.mpr:	1.00000	0.0%	Quebec Income Tax 1995 - Attachment C(E) & Line 630
ba96.mpr:	1.00000	0.0%	Copied from ba95.mpr
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## **QCCEAOLD** Quebec CCEA old child limit

---

### **DESCRIPTION**

This value is used to calculate the Quebec child care expenses allowed (imqccea) associated with "old" children.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	2000.00	--	Quebec Income Tax 1988 - Attachment C(C) Line 617
ba89.mpr:	2000.00	0.0%	Quebec Income Tax 1989 - Attachment C(C) Line 618
ba90.mpr:	2100.00	5.0%	Quebec Income Tax 1990 - Attachment C(C) Line 618
ba91.mpr:	2200.00	4.8%	Quebec Income Tax 1991 - Attachment C(C) Line 618
ba92.mpr:	2300.00	4.5%	Quebec Income Tax 1992 - Attachment C(C) Line 618
ba93.mpr:	3000.00	30.4%	Quebec Income Tax 1993 - Attachment C(C) & Line 622
ba94.mpr:	3000.00	0.0%	Quebec Income Tax 1994 - Attachment C(C) & Line 616
ba95.mpr:	3000.00	0.0%	Quebec Income Tax 1995 - Attachment C(C) & Line 618
ba96.mpr:	3000.00	0.0%	Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	3000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	3000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	3000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	3000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	3000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

### **QCCEAYNG** Quebec CCEA young child limit

---

## DESCRIPTION

This value is used to calculate the Quebec child care expenses allowed (imqccea) associated

with "young" children.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	4000.00	-- Quebec Income Tax 1988 - Attachment C(C) Line 614
ba89.mpr:	4000.00	0.0% Quebec Income Tax 1989 - Attachment C(C) Line 615
ba90.mpr:	4200.00	5.0% Quebec Income Tax 1990 - Attachment C(C) Line 615
ba91.mpr:	4400.00	4.8% Quebec Income Tax 1991 - Attachment C(C) Line 615
ba92.mpr:	4600.00	4.5% Quebec Income Tax 1992 - Attachment C(C) Line 615
ba93.mpr:	5000.00	8.7% Quebec Income Tax 1993 - Attachment C(C) & Line 615
ba94.mpr:	5000.00	0.0% Quebec Income Tax 1994 - Attachment C(C) & Line 613
ba95.mpr:	5000.00	0.0% Quebec Income Tax 1995 - Attachment C(C) & Line 613
ba96.mpr:	5000.00	0.0% Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	5000.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	5000.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	5000.00	0.0% Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    5000.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    5000.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**QCCEOPT** Quebec CCE calculation option [1=deduction,2=refundable credit]

---

## DESCRIPTION

In Quebec, provisions for tax relief related to child care expenses have been calculated in two distinct ways; first as a deduction from total income or more recently as a refundable tax credit. When this parameter is set to 1, the Quebec child care expense deduction (imqccea) will be calculated. When it is set to 2 the refundable child care expense tax credit (imqcctc) will be calculated.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)
txqccea	Compute child care expense allowance (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Quebec Income Tax 1992, Line 67
ba85.mpr:	1	-- Quebec Income Tax 1985, Line 67
ba86.mpr:	1	-- Quebec Income Tax 1986, Line 69
ba87.mpr:	1	-- Quebec Income Tax 1987, Line 64
ba88.mpr:	1	-- Quebec Income Tax 1988, Line 221
ba89.mpr:	1	-- Quebec Income Tax 1989, Line 221

ba90.mpr:	1	--	Quebec Income Tax 1990, Line 221
ba91.mpr:	1	--	Quebec Income Tax 1991, Line 221
ba92.mpr:	1	--	Quebec Income Tax 1992, Line 221
ba93.mpr:	1	--	CCE credit rate not in effect
ba94.mpr:	2	--	Quebec Income Tax 1994 - Attachment C(F) & Line 643
ba95.mpr:	2	--	Quebec Income Tax 1995 - Attachment C(G) & Line 643
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**QCCETCR** Refundable CCE credit rate [net income, % cce claimable]

---

## DESCRIPTION

This lookup table parameter provides the proportions of allowable child care expenses which may be claimed for the refundable child care expense tax credit (imqccetc). These proportions are determined by looking up the child care expense net income for the family (imqcceni) in the left most column and finding the appropriate proportion in the middle column.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Source
ba84.mpr:	2	[Rows] Not in effect
0	0.000	(0.0000)
0	0.000	(0.0000)
ba85.mpr:		[Same] Not in effect
ba86.mpr:		[Same] Not in effect
ba87.mpr:		[Same] Not in effect
ba88.mpr:		[Same] Not in effect
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:	23	[Rows] Quebec Income Tax 1994 - Attachment C(F) & Line 643
0	0.750	(-0.0001)
1000	0.700	(-0.0001)
2000	0.650	(-0.0000)
3000	0.600	(-0.0001)
4000	0.550	(-0.0000)
5000	0.510	(-0.0000)
6000	0.470	(-0.0000)
7000	0.440	(-0.0000)
10000	0.400	(-0.0000)
34000	0.390	(-0.0000)
35000	0.380	(-0.0000)
36000	0.370	(-0.0000)
37000	0.360	(-0.0000)
38000	0.350	(-0.0000)
39000	0.340	(-0.0000)
40000	0.330	(-0.0000)
41000	0.320	(-0.0000)
42000	0.310	(-0.0000)
43000	0.300	(-0.0000)
44000	0.290	(-0.0000)
45000	0.280	(-0.0000)
47000	0.270	(-0.0000)
48000	0.264	(-0.0000)
ba95.mpr:		[Same] Quebec Income Tax 1995 - Attachment C(G) & Line 643

```

ba96.mpr:      [Same]   Grown from ba95.mpr using
                NONE=1.0000
ba97.mpr:      [Same]   Grown from ba96.mpr using
                NONE=1.0000
ba98.mpr:      [Same]   Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

## **QCHATNF** Quebec charitable donations maximum % net income

---

### **DESCRIPTION**

This parameter is the maximum percentage of net income that can be claimed as Quebec charitable donations.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.20000	-- Quebec Income Tax, 1984
ba85.mpr:	0.20000	0.0% Quebec Income Tax, 1985
ba86.mpr:	0.20000	0.0% Quebec Income Tax, 1986
ba87.mpr:	0.20000	0.0% Quebec Income Tax, 1987
ba88.mpr:	0.20000	0.0% Quebec Income Tax, 1988
ba89.mpr:	0.20000	0.0% Quebec Income Tax, 1989
ba90.mpr:	0.20000	0.0% Quebec Income Tax, 1990
ba91.mpr:	0.20000	0.0% Quebec Income Tax, 1991
ba92.mpr:	0.20000	0.0% Quebec Income Tax, 1992

ba93.mpr:	0.20000	0.0%	Quebec Income Tax 1993 Line 389
ba94.mpr:	0.20000	0.0%	Quebec Income Tax 1994 Line 389
ba95.mpr:	0.20000	0.0%	Quebec Income Tax 1995 - Line 389
ba96.mpr:	0.20000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.20000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.20000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

**QCPPOPT** Quebec CPP/QPP contribution deduction/credit option  
[1=deduction,2=credit]

---

## DESCRIPTION

When this parameter is set to 1 CPP/QPP contributions will be treated as a deduction from Quebec total income in calculating Quebec provincial taxable income and added to (imqdedft). When this parameter is set to 2, CPP/QPP contributions will be treated as a tax credit (imqcqptc).

## CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Quebec Income Tax 1984, Line 56
ba85.mpr:	1	-- Quebec Income Tax 1985, Line 56
ba86.mpr:	1	-- Quebec Income Tax 1986, Line 59

ba87.mpr:	1	--	Quebec Income Tax 1987, Line
		53	
ba88.mpr:	1	--	Quebec Income Tax 1988, Line
		203	
ba89.mpr:	1	--	Quebec Income Tax 1989, Line
		203	
ba90.mpr:	1	--	Quebec Income Tax 1990, Line
		203	
ba91.mpr:	1	--	Quebec Income Tax 1991, Line
		203	
ba92.mpr:	1	--	Quebec Income Tax 1992, Line
		203	
ba93.mpr:	2	--	Quebec Income Tax 1993, Line
		370	
ba94.mpr:	2	--	Quebec Income Tax 1994 -
		Line 370	
ba95.mpr:	2	--	Quebec Income Tax 1995, Line
		370	
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

## **QCTCDEPA** Quebec consumer tax credit dependant amount

---

### **DESCRIPTION**

In calculating the Consumer Tax Credit for Quebec Provincial Income Tax, the credit is increased by this amount times the number of dependants in the family.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	22.00	-- Quebec Income Tax 1986 - Attachment D & Line 828
ba87.mpr:	29.00	31.8% Quebec Income Tax 1987 - Attachment B(C) Line 228
ba88.mpr:	0.00	-- Quebec Income Tax 1988 (Dropped)
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	-- Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	-- Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	-- Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	-- Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	-- Grown from ba00.mpr using DEFAULT=1.0000

**QCTCFLAG** Quebec consumer tax credit activation flag

---

## DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not Consumer Tax Credit is included in the Provincial Tax Credit (imptc). If set to a value of 1, Consumer Tax Credit is included, if set to 0, it is not.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	1	-- Quebec Income Tax 1986 - Attachment D
ba87.mpr:	1	-- Quebec Income Tax 1987 - Attachment B(C)
ba88.mpr:	0	-- Quebec Income Tax 1988 (Dropped)
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**QCXMOPT** Quebec child exemption method option (1=pre-86 2=86+)

---

## DESCRIPTION

In calculating the dependent children deduction (imqcdeds) for Quebec Provincial Income Tax, this parameter controls whether the child exemption is based on age and school status or the number of children in the family. If set to a value of 1, the exemption is based on age and

school status, if set to 2, it is based on the number of children in the family.

## CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	2	--	OPTION
ba87.mpr:	2	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**QDEPNIFG** Quebec include SA, etc. in dependant's net income

---

## DESCRIPTION

In calculating the dependant's net income (imqdepni) for Quebec Provincial Income Tax, this parameter controls whether certain transfer payments are included in the dependant's net income. If QDEPNIFG is set to 1 then income from GIS(imigis), SPA(imispa), and Social Assistance(imisa) will be added to net income of Quebec residents for purposes of reducing

dependant credits and spouse tax credits.

## CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	1	-- Quebec Income Tax 1988 - Attachment A
ba89.mpr:	1	-- Quebec Income Tax 1989 - Attachment A
ba90.mpr:	1	-- Quebec Income Tax 1990 - Attachment A
ba91.mpr:	1	-- Quebec Income Tax 1991 - Attachment A
ba92.mpr:	1	-- Quebec Income Tax 1992 - Attachment A
ba93.mpr:	1	-- FLAG
ba94.mpr:	1	-- FLAG
ba95.mpr:	1	-- FLAG
ba96.mpr:	1	-- Copied from ba95.mpr
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

## DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, dividends from Canadian corporations are multiplied by this proportion to derive the taxable amount.

## CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.50000	--	Quebec Income Tax 1984 - Line 25
ba85.mpr:	1.50000	0.0%	Quebec Income Tax 1985 - Line 26
ba86.mpr:	1.50000	0.0%	Quebec Income Tax 1986 - Line 28 Page 8
ba87.mpr:	1.33333	-11.1%	Quebec Income Tax 1987 - Line 26 Page 10
ba88.mpr:	1.25000	-6.2%	Quebec Income Tax 1988 - Line 128
ba89.mpr:	1.25000	0.0%	Quebec Income Tax 1989 - Line 128
ba90.mpr:	1.25000	0.0%	Quebec Income Tax 1990 - Line 128
ba91.mpr:	1.25000	0.0%	Quebec Income Tax 1991 - Line 128
ba92.mpr:	1.25000	0.0%	Quebec Income Tax 1992 - Line 128
ba93.mpr:	1.25000	0.0%	Quebec Income Tax 1993 - Line 128
ba94.mpr:	1.25000	0.0%	Quebec Income Tax 1994 - Line 128

ba95.mpr:	1.25000	0.0%	Quebec Income Tax 1995 - Line 128
ba96.mpr:	1.25000	0.0%	Copied from ba95.mpr
ba97.mpr:	1.25000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.25000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.25000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.25000	0.0%	Copied from ba00.mpr

## **QDTCR**      Quebec dividend tax credit rate

---

### **DESCRIPTION**

This parameter represents the proportion of taxable dividends used to calculate the Quebec Dividend Tax Credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.16667	--	Quebec Income Tax 1984 - Page 9 & Attachment K Line 509
ba85.mpr:	0.16667	0.0%	Quebec Income Tax 1985 - Page 11 & Attachment K Line 509
ba86.mpr:	0.16667	0.0%	Quebec Income Tax 1986 - Page 11 & Attachment L Line 509
ba87.mpr:	0.11080	-33.5%	Quebec Income Tax 1987 - Line 114
ba88.mpr:	0.08870	-19.9%	Quebec Income Tax 1988 - Line 415
ba89.mpr:	0.08870	0.0%	Quebec Income Tax 1989 - Line 415

ba90.mpr:	0.08870	0.0%	Quebec Income Tax 1990 - Line 415
ba91.mpr:	0.08870	0.0%	Quebec Income Tax 1991 - Line 415
ba92.mpr:	0.08870	0.0%	Quebec Income Tax 1992 - Line 415
ba93.mpr:	0.08870	0.0%	Quebec Income Tax 1993 - Line 415
ba94.mpr:	0.08870	0.0%	Quebec Income Tax 1994 - Line 415
ba95.mpr:	0.08870	0.0%	Quebec Income Tax 1995 - Line 415
ba96.mpr:	0.08870	0.0%	Copied from ba95.mpr
ba97.mpr:	0.08870	0.0%	Copied from ba96.mpr
ba98.mpr:	0.08870	0.0%	Copied from ba97.mpr
ba99.mpr:	0.08870	0.0%	Copied from ba98.mpr
ba00.mpr:	0.08870	0.0%	Copied from ba99.mpr
ba01.mpr:	0.08870	0.0%	Copied from ba00.mpr

**QEAMAX** Quebec maximum employment allowance deduction

---

## DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, the Employment Allowance Deduction is the lower of QEAP times employment income (idiemp) and QEAMAX.

## CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	500.00	-- Quebec Income Tax 1984 - Line 52

ba85.mpr:	500.00	0.0%	Quebec Income Tax 1985 - Line 54
ba86.mpr:	500.00	0.0%	Quebec Income Tax 1986 - Line 57
ba87.mpr:	600.00	20.0%	Quebec Income Tax 1987 - Line 51
ba88.mpr:	750.00	25.0%	Quebec Income Tax 1988 - Line 201
ba89.mpr:	750.00	0.0%	Quebec Income Tax 1989 - Line 201
ba90.mpr:	750.00	0.0%	Quebec Income Tax 1990 - Line 201
ba91.mpr:	750.00	0.0%	Quebec Income Tax 1991 - Line 201
ba92.mpr:	750.00	0.0%	Quebec Income Tax 1992 - Line 201
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

---

**QEAP** Proportion of earnings for Quebec employment allowance deduction

## DESCRIPTION

In calculating total income for Quebec Provincial Income Tax, this parameter represents the proportion of earnings from employment (idiemp) that may be claimed as an Employment Allowance Deduction up to a specified ceiling (QEAMAX).

## CROSS REFERENCE

Function	Description
txqinet	Compute net income (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.03000	--	Quebec Income Tax 1984 - Line 52
ba85.mpr:	0.03000	0.0%	Quebec Income Tax 1985 - Line 54
ba86.mpr:	0.06000	100.0%	Quebec Income Tax 1986 - Line 57
ba87.mpr:	0.06000	0.0%	Quebec Income Tax 1987 - Line 51
ba88.mpr:	0.06000	0.0%	Quebec Income Tax 1988 - Line 201
ba89.mpr:	0.06000	0.0%	Quebec Income Tax 1989 - Line 201
ba90.mpr:	0.06000	0.0%	Quebec Income Tax 1990 - Line 201
ba91.mpr:	0.06000	0.0%	Quebec Income Tax 1991 - Line 201
ba92.mpr:	0.06000	0.0%	Quebec Income Tax 1992 - Line 201
ba93.mpr:	0.00000	--	Dropped in 1993
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

## DESCRIPTION

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA1 for married couples with dependant children.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	9340.00	-- Quebec Income Tax 1984 - Attachment B & Line 221
ba85.mpr:	9340.00	0.0% Quebec Income Tax 1985 - Attachment B & Line 222
ba86.mpr:	9840.00	5.4% Quebec Income Tax 1986 - Attachment B
ba87.mpr:	10160.00	3.3% Quebec Income Tax 1987 - Attachment B(C) Line 220
ba88.mpr:	16890.00	66.2% Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	16890.00	0.0% Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	17810.00	5.4% Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	18630.00	4.6% Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	19560.00	5.0% Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	20390.00	4.2% Quebec Income Tax 1993 - Attachment B(C) & Line 521
ba94.mpr:	20390.00	0.0% Grown from ba93.mpr using DEFAULT=1.0000

ba95.mpr:	20390.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	20390.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	20390.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	20390.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	20390.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	20390.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	20390.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QEIA2**      Quebec eligible income family type #2

---

### **DESCRIPTION**

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA2 for married couples with no dependant children.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	9340.00	--      Quebec Income Tax 1984 - Attachment B & Line 221
ba85.mpr:	9340.00	0.0%    Quebec Income Tax 1985 - Attachment B & Line 222
ba86.mpr:	9840.00	5.4%    Quebec Income Tax 1986 - Attachment B

ba87.mpr:	10160.00	3.3%	Quebec Income Tax 1987 - Attachment B(C) Line 220
ba88.mpr:	10560.00	3.9%	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	10560.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	10560.00	0.0%	Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	11060.00	4.7%	Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	11560.00	4.5%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	11800.00	2.1%	Quebec Income Tax 1993 - Attachment B(C) & Line 522
ba94.mpr:	11800.00	0.0%	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	11800.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	11800.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	11800.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	11800.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	11800.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	11800.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	11800.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

### **QEIA3**      Quebec eligible income family type #3

---

#### **DESCRIPTION**

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA3 for single adults with dependant children.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	9340.00	-- Quebec Income Tax 1984 - Attachment B & Line 221
ba85.mpr:	9340.00	0.0% Quebec Income Tax 1985 - Attachment B & Line 222
ba86.mpr:	9240.00	-1.1% Quebec Income Tax 1986 - Attachment B
ba87.mpr:	5280.00	-42.9% Quebec Income Tax 1987 - Attachment B(C) Line 220
ba88.mpr:	10620.00	101.1% Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	10620.00	0.0% Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	11560.00	8.9% Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	12090.00	4.6% Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	12620.00	4.4% Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	13345.00	5.7% Quebec Income Tax 1993 - Attachment B(C) & Line 523
ba94.mpr:	13345.00	0.0% Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	13345.00	0.0% Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	13345.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	13345.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	13345.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000

ba99.mpr:	13345.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	13345.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	13345.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QEIA4** Quebec eligible income family type #4

---

### **DESCRIPTION**

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA4 for single adults with dependant children and other adults.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	9340.00	--	Quebec Income Tax 1984 - Attachment B & Line 221
ba85.mpr:	9340.00	0.0%	Quebec Income Tax 1985 - Attachment B & Line 222
ba86.mpr:	9240.00	-1.1%	Quebec Income Tax 1986 - Attachment B
ba87.mpr:	5280.00	-42.9%	Quebec Income Tax 1987 - Attachment B(C) Line 220
ba88.mpr:	9395.00	77.9%	Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	9395.00	0.0%	Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	10580.00	12.6%	Quebec Income Tax 1990 - Attachment B(C) Line 531

ba91.mpr:	10985.00	3.8%	Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	11690.00	6.4%	Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	12310.00	5.3%	Quebec Income Tax 1993 - Attachment B(C) & Line 524
ba94.mpr:	12310.00	0.0%	Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	12310.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	12310.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	12310.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	12310.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	12310.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	12310.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	12310.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QEIA5**      Quebec eligible income family type #5

---

### **DESCRIPTION**

The maximum eligible income for purposes of calculating the Quebec tax reduction, imqei, is reduced by the amount QEIA5 for families with no spouse or dependant children.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	5380.00	-- Quebec Income Tax 1984 - Attachment B & Line 221
ba85.mpr:	5380.00	0.0% Quebec Income Tax 1985 - Attachment B & Line 222
ba86.mpr:	5280.00	-1.9% Quebec Income Tax 1986 - Attachment B
ba87.mpr:	5280.00	0.0% Quebec Income Tax 1987 - Attachment B(C) Line 220
ba88.mpr:	5280.00	0.0% Quebec Income Tax 1988 - Attachment B(C) Line 531
ba89.mpr:	5280.00	0.0% Quebec Income Tax 1989 - Attachment B(C) Line 531
ba90.mpr:	5280.00	0.0% Quebec Income Tax 1990 - Attachment B(C) Line 531
ba91.mpr:	5530.00	4.7% Quebec Income Tax 1991 - Attachment B(C) Line 531
ba92.mpr:	5780.00	4.5% Quebec Income Tax 1992 - Attachment B(C) Line 531
ba93.mpr:	5900.00	2.1% Quebec Income Tax 1993 - Attachment B(C) & Line 525
ba94.mpr:	5900.00	0.0% Grown from ba93.mpr using DEFAULT=1.0000
ba95.mpr:	5900.00	0.0% Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	5900.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	5900.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	5900.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	5900.00	0.0% Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	5900.00	0.0% Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	5900.00	0.0% Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

In calculating the eligible income (imqei) for Quebec Provincial Income Tax, this amount is used to increase the eligible income for the elderly.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	2200.00	-- Quebec Income Tax 1984 - Attachment B & Line 222
ba85.mpr:	2200.00	0.0% Quebec Income Tax 1985 - Attachment B & Line 223
ba86.mpr:	2200.00	0.0% Quebec Income Tax 1986 - Attachment B & Line 223
ba87.mpr:	2200.00	0.0% Quebec Income Tax 1987 - Attachment B(C) Line 223
ba88.mpr:	10000.00	354.5% Quebec Income Tax 1988 - Attachment B(C) Line 535
ba89.mpr:	10000.00	0.0% Quebec Income Tax 1989 - Attachment B(C) Line 535
ba90.mpr:	10000.00	0.0% Quebec Income Tax 1990 - Attachment B(C) Line 535
ba91.mpr:	10000.00	0.0% Quebec Income Tax 1991 - Attachment B(C) Line 535
ba92.mpr:	10000.00	0.0% Quebec Income Tax 1992 - Attachment B(C) Line 535
ba93.mpr:	10000.00	0.0% Quebec Income Tax 1993 - Attachment B(C) & Line 535
ba94.mpr:	10000.00	0.0% Quebec Income Tax 1994 - Attachment B(B) & Line 535

```

ba95.mpr:    10000.00    0.0%    Quebec Income Tax 1995 -
Attachment B(B) & Line 535
ba96.mpr:    10000.00    0.0%    Grown from ba95.mpr using
DEFAULT=1.0000
ba97.mpr:    10000.00    0.0%    Grown from ba96.mpr using
DEFAULT=1.0000
ba98.mpr:    10000.00    0.0%    Grown from ba97.mpr using
DEFAULT=1.0000
ba99.mpr:    10000.00    0.0%    Grown from ba98.mpr using
DEFAULT=1.0000
ba00.mpr:    10000.00    0.0%    Grown from ba99.mpr using
DEFAULT=1.0000
ba01.mpr:    10000.00    0.0%    Grown from ba00.mpr using
DEFAULT=1.0000

```

## **QEMPLOFLAG** Database variable(emplo) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the employee home relocation deduction (idemplo) is included in the calculation of Quebec all deductions from net income (imqdedfn) as part of the other deductions. With a value of zero the employee home relocation deduction variable is not used.

### **CROSS REFERENCE**

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	1	-- Quebec Income Tax Return, line 74

ba87.mpr:	1	--	Quebec Income Tax Return, line 70
ba88.mpr:	1	--	Quebec Income Tax Return, line 297
ba89.mpr:	1	--	Quebec Income Tax Return, line 297
ba90.mpr:	1	--	Quebec Income Tax Return, line 297
ba91.mpr:	1	--	Quebec Income Tax Return, line 297
ba92.mpr:	1	--	Quebec Income Tax Return, line 297
ba93.mpr:	1	--	Quebec Income Tax Return, line 297
ba94.mpr:	1	--	Quebec Income Tax Return, line 297
ba95.mpr:	1	--	Quebec Income Tax Return, line 297
ba96.mpr:	1	--	Quebec Income Tax Return, line 297
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **QFAIFLAG** Quebec inclusion of federal family allowance in income flag

### **DESCRIPTION**

In calculating total income for Quebec Provincial Income Tax, this parameter controls whether or not Taxable Family Allowances (imtfa) are included in Total Income imqitot. If set to a value of 1, Taxable Family Allowances are included, if set to 0, they are not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fa	Compute family allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	1	-- Quebec Income Tax 1986 - Line 19
ba87.mpr:	1	-- Quebec Income Tax 1987 - Line 18
ba88.mpr:	1	-- Quebec Income Tax 1988 - Line 108
ba89.mpr:	1	-- Quebec Income Tax 1989 - Line 108
ba90.mpr:	1	-- Quebec Income Tax 1990 - Line 108
ba91.mpr:	1	-- Quebec Income Tax 1991 - Line 108
ba92.mpr:	1	-- Quebec Income Tax 1992 - Line 108
ba93.mpr:	1	-- Quebec Income Tax 1993 - Line 108
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**QFARFLAG** Quebec family allowance repayment flag

---

## DESCRIPTION

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Family Allowance Repayment is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Family Allowance Repayment is included, if set to 0, it is not.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	1	-- Quebec Income Tax 1986 - Line 128
ba87.mpr:	1	-- Quebec Income Tax 1987 - Line 119
ba88.mpr:	0	-- Quebec Income Tax 1988 (Dropped)
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**QFATFLAG** Make Provincial FA to 16 & 17 year olds taxable

---

## DESCRIPTION

When QFATFLAG is set to one Quebec provincial family allowances paid with respect to 16 and 17 year old children will be treated as a taxable benefit. When QFATFLAG is set to zero these family allowance payments will be treated as non-taxable.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Federal Income Tax 1984
ba85.mpr:	1	-- Federal Income Tax 1985
ba86.mpr:	1	-- Federal Income Tax 1986
ba87.mpr:	0	-- Federal Income Tax 1987
		(Dropped)
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	0	-- Not in effect
ba91.mpr:	0	-- Not in effect
ba92.mpr:	0	-- Not in effect
ba93.mpr:	0	-- Not in effect
ba94.mpr:	0	-- Not in effect
ba95.mpr:	0	-- Not in effect
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**QFFSL** Federal family allowance: Quebec Configuration[parity,\$]

---

## DESCRIPTION

In federal family allowances are based on the number of children in the family. In the look-up table, the first column represents the number of children, the second column is the cumulative amount and the third column represents the marginal amount per child.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Redbook, 1988 Edition, p. D2
	0 0.00	215.76
	1 (215.76)	342.60
	2 (558.36)	833.88
ba85.mpr:	3	[Rows] Redbook, 1988 Edition, p. D2
	0 0.00	225.24
	1 (225.24)	357.72
	2 (582.96)	870.60
ba86.mpr:	3	[Rows] Redbook, 1988 Edition, p. D2
	0 0.00	242.28
	1 (242.28)	361.32
	2 (603.60)	879.36
ba87.mpr:	3	[Rows] Redbook, 1988 Edition, p. D2
	0 0.00	244.92
	1 (244.92)	365.28
	2 (610.20)	897.72
ba88.mpr:	3	[Rows] Redbook, 1988 Edition, p. D2
	0 0.00	248.40
	1 (248.40)	370.44
	2 (618.84)	925.08
ba89.mpr:	3	[Rows] HWC 1989, section 6.3
	0 0.00	251.16
	1 (251.16)	374.52
	2 (625.68)	945.12
ba90.mpr:	3	[Rows] Redbook, 1991 Edition, p. D3
	0 0.00	255.72
	1 (255.72)	381.24
	2 (636.96)	960.00
ba91.mpr:	3	[Rows] Redbook, 1991 Edition, p. D3
	0 0.00	260.28
	1 (260.28)	388.08

	2 (648.36)	969.12	
ba92.mpr:	3	[Rows]	Redbook, 1992 Edition, p. D3
	0 0.00	267.60	
	1 (267.60)	399.00	
	2 (666.60)	996.24	
ba93.mpr:	3	[Rows]	Dropped in 1993
	0 0.00	0.00	
	1 (0.00)	0.00	
	2 (0.00)	0.00	
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:		[Same]	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:		[Same]	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:		[Same]	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:		[Same]	Grown from ba00.mpr using CPIM3=1.000

## **QFPSL** Quebec provincial family allowance [parity,\$]

---

### **DESCRIPTION**

In Quebec, the provincial portion of Family Allowances are also based on the number of children in the family. The table is used similarly to QFFSL.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fa	Compute family allowance

## VALUES

File/Year	Value	Source
ba84.mpr:	4	[Rows] Redbook, 1988 Edition, p. D3
	0 0.00	94.80
	1 (94.80)	126.60
	2 (221.40)	158.16
	3 (379.56)	189.60
ba85.mpr:		[Same] Redbook, 1988 Edition, p. D3
ba86.mpr:	4	[Rows] Redbook, 1988 Edition, p. D3
	0 0.00	98.64
	1 (98.64)	131.64
	2 (230.28)	164.52
	3 (394.80)	197.16
ba87.mpr:	4	[Rows] Redbook, 1988 Edition, p. D3
	0 0.00	102.72
	1 (102.72)	137.04
	2 (239.76)	171.24
	3 (411.00)	205.20
ba88.mpr:	4	[Rows] Redbook, 1988 Edition, p. D3
	0 0.00	107.28
	1 (107.28)	143.04
	2 (250.32)	178.80
	3 (429.12)	214.20
ba89.mpr:	4	[Rows] HWC 1989, section 6.3
	0 0.00	111.72
	1 (111.72)	148.92
	2 (260.64)	186.12
	3 (446.76)	222.96
ba90.mpr:	4	[Rows] Redbook, 1991 Edition, p. D4
	0 0.00	117.24
	1 (117.24)	156.24
	2 (273.48)	195.24
	3 (468.72)	233.88
ba91.mpr:	4	[Rows] Redbook, 1991 Edition, p. D4
	0 0.00	122.88
	1 (122.88)	163.68
	2 (286.56)	204.60
	3 (491.16)	245.16
ba92.mpr:	4	[Rows] Redbook, 1992 Edition, p. D4
	0 0.00	128.40
	1 (128.40)	171.00
	2 (299.40)	213.84

	3	(513.24)	256.20	
ba93.mpr:	4		[Rows]	HWC 1993 Edition, section
			6.3	
	0	0.00	130.92	
	1	(130.92)	174.48	
	2	(305.40)	218.16	
	3	(523.56)	261.36	
ba94.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba95.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba96.mpr:	4		[Rows]	Redbook, 1996 Edition, p. D6
	0	0.00	133.92	
	1	(133.92)	178.44	
	2	(312.36)	223.20	
	3	(535.56)	267.36	
ba97.mpr:	4		[Rows]	Grown from ba96.mpr using
			CPI=1.019	
	0	0.00	136.46	
	1	(136.46)	181.83	
	2	(318.29)	227.44	
	3	(545.73)	272.44	
ba98.mpr:	4		[Rows]	Grown from ba97.mpr using
			CPI=1.022	
	0	0.00	139.46	
	1	(139.46)	185.83	
	2	(325.29)	232.44	
	3	(557.73)	278.43	
ba99.mpr:	4		[Rows]	Grown from ba98.mpr using
			CPI=1.022	
	0	0.00	142.53	
	1	(142.53)	189.92	
	2	(332.45)	237.55	
	3	(570.00)	284.56	
ba00.mpr:	4		[Rows]	Grown from ba99.mpr using
			CPI=1.024	
	0	0.00	145.95	
	1	(145.95)	194.48	
	2	(340.43)	243.25	
	3	(583.68)	291.39	
ba01.mpr:	4		[Rows]	Grown from ba00.mpr using
			CPI=1.026	
	0	0.00	149.74	
	1	(149.74)	199.54	
	2	(349.28)	249.57	
	3	(598.85)	298.97	

## DESCRIPTION

In Quebec, the provincial government pays a Family Allowance Supplement of this amount on behalf of each child aged 12 to 17.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	85.56	--	Redbook, 1988 Edition, p. D2
ba85.mpr:	92.04	7.6%	Redbook, 1988 Edition, p. D2
ba86.mpr:	93.00	1.0%	Redbook, 1988 Edition, p. D2
ba87.mpr:	94.08	1.2%	Redbook, 1988 Edition, p. D2
ba88.mpr:	95.40	1.4%	Redbook, 1988 Edition, p. D2
ba89.mpr:	96.48	1.1%	HWC 1989, section 6.3
ba90.mpr:	98.16	1.7%	Redbook, 1991 Edition, p. D3
ba91.mpr:	99.96	1.8%	Redbook, 1991 Edition, p. D3
ba92.mpr:	102.72	2.8%	Redbook, 1992 Edition, p. D3
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000

ba01.mpr: 0.00 -- Grown from ba00.mpr using  
CPIM3=1.000

## **QFTRA1** Quebec family tax reduction family type #1

---

### **DESCRIPTION**

Contains the maximum Quebec tax reduction which will apply if the family is a married couple with dependant children.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	134.00	-- Quebec Income Tax 1986 - Attachment D & Line 827
ba87.mpr:	168.00	25.4% Quebec Income Tax 1987 - Attachment B(C) Line 227
ba88.mpr:	970.00	477.4% Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	970.00	0.0% Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr:	1180.00	21.6% Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr:	1260.00	6.8% Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	1380.00	9.5% Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	1500.00	8.7% Quebec Income Tax 1993 - Attachment B(D) & Line 541

ba94.mpr:	1500.00	0.0%	Quebec Income Tax 1994 - Attachment B(C) & Line 541
ba95.mpr:	1500.00	0.0%	Quebec Income Tax 1995 - Attachment B(B) & Line 541
ba96.mpr:	1500.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1500.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1500.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1500.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1500.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1500.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QFTRA2** Quebec family tax reduction family type #2

---

### **DESCRIPTION**

Contains the maximum tax reduction which will apply if the family is a married couple with no dependant children.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	134.00	--	Quebec Income Tax 1986 - Attachment D & Line 827

ba87.mpr:	168.00	25.4%	Quebec Income Tax 1987 - Attachment B(C) Line 227
ba88.mpr:	0.00	--	Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	0.00	--	Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr:	0.00	--	Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr:	0.00	--	Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	0.00	--	Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	0.00	--	Quebec Income Tax 1993 - Attachment B(D) Line 541
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

### **QFTRA3** Quebec family tax reduction family type #3

---

## **DESCRIPTION**

Contains the maximum family tax reduction which will apply if the family is a single adult with dependant children.

## **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	67.00	-- Quebec Income Tax 1986 - Attachment D & Line 827
ba87.mpr:	84.00	25.4% Quebec Income Tax 1987 - Attachment B(C) Line 227
ba88.mpr:	725.00	763.1% Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr:	725.00	0.0% Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr:	925.00	27.6% Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr:	990.00	7.0% Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr:	1055.00	6.6% Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr:	1195.00	13.3% Quebec Income Tax 1993 - Attachment B(D) & Line 541
ba94.mpr:	1195.00	0.0% Quebec Income Tax 1994 - Attachment B(C) & Line 541
ba95.mpr:	1195.00	0.0% Quebec Income Tax 1995 - Attachment B(B) & Line 541
ba96.mpr:	1195.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1195.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1195.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1195.00	0.0% Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1195.00	0.0% Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1195.00	0.0% Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

Contains the maximum family tax reduction which will apply if the family is a single adult living with dependant children and other family members.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr :	0.00	-- Not in effect
ba85.mpr :	0.00	-- Not in effect
ba86.mpr :	67.00	-- Quebec Income Tax 1986 - Attachment D & Line 827
ba87.mpr :	84.00	25.4% Quebec Income Tax 1987 - Attachment B(C) Line 227
ba88.mpr :	485.00	477.4% Quebec Income Tax 1988 - Attachment B(D) Line 541
ba89.mpr :	485.00	0.0% Quebec Income Tax 1989 - Attachment B(D) Line 541
ba90.mpr :	710.00	46.4% Quebec Income Tax 1990 - Attachment B(D) Line 541
ba91.mpr :	750.00	5.6% Quebec Income Tax 1991 - Attachment B(D) Line 541
ba92.mpr :	850.00	13.3% Quebec Income Tax 1992 - Attachment B(D) Line 541
ba93.mpr :	970.00	14.1% Quebec Income Tax 1993 - Attachment B(D) & Line 541
ba94.mpr :	970.00	0.0% Quebec Income Tax 1994 - Attachment B(C) & Line 541
ba95.mpr :	970.00	0.0% Quebec Income Tax 1995 - Attachment B(B) & Line 541

```

ba96.mpr:    970.00      0.0%  Grown from ba95.mpr using
            DEFAULT=1.0000
ba97.mpr:    970.00      0.0%  Grown from ba96.mpr using
            DEFAULT=1.0000
ba98.mpr:    970.00      0.0%  Grown from ba97.mpr using
            DEFAULT=1.0000
ba99.mpr:    970.00      0.0%  Grown from ba98.mpr using
            DEFAULT=1.0000
ba00.mpr:    970.00      0.0%  Grown from ba99.mpr using
            DEFAULT=1.0000
ba01.mpr:    970.00      0.0%  Grown from ba00.mpr using
            DEFAULT=1.0000

```

## **QFTRFLAG** Quebec family tax reduction activation flag

---

### **DESCRIPTION**

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Family Tax Reduction is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Family Tax Reduction is included, if set to 0, it is not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	1	-- Quebec Income Tax 1988 - Attachment B(D)

ba89.mpr:	1	--	Quebec Income Tax 1989 - Attachment B(D)
ba90.mpr:	1	--	Quebec Income Tax 1990 - Attachment B(D)
ba91.mpr:	1	--	Quebec Income Tax 1991 - Attachment B(D)
ba92.mpr:	1	--	Quebec Income Tax 1992 - Attachment B(D)
ba93.mpr:	1	--	Quebec Income Tax 1993 - Attachment B(D)
ba94.mpr:	1	--	Quebec Income Tax 1994 - Attachment B(C)
ba95.mpr:	1	--	Quebec Income Tax 1995 - Attachment B(C)
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**QFTRRR** Quebec family tax reduction rate

---

**DESCRIPTION**

This rate is used to calculate the Quebec family tax reduction (imqftr) for Quebec provincial Income Tax.

**CROSS REFERENCE**

Function	Description
txqcalc	Calculate income tax (Quebec)

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect

ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.04000	--	Quebec Income Tax 1988 - Attachment B(D) Line 542
ba89.mpr:	0.04000	0.0%	Quebec Income Tax 1989 - Attachment B(D) Line 542
ba90.mpr:	0.04000	0.0%	Quebec Income Tax 1990 - Attachment B(D) Line 542
ba91.mpr:	0.04000	0.0%	Quebec Income Tax 1991 - Attachment B(D) Line 542
ba92.mpr:	0.04000	0.0%	Quebec Income Tax 1992 - Attachment B(D) Line 542
ba93.mpr:	0.04000	0.0%	Quebec Income Tax 1993 - Attachment B(D) & Line 548
ba94.mpr:	0.04000	0.0%	Quebec Income Tax 1994 - Attachment B(C) & Line 550
ba95.mpr:	0.04000	0.0%	Quebec Income Tax 1995 - Attachment B(C) & Line 550
ba96.mpr:	0.04000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.04000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.04000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.04000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.04000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.04000	0.0%	Copied from ba00.mpr

## **QHSC**

## Quebec Health Services Fund Contribution table

---

### **DESCRIPTION**

This table look-up parameter provides the schedule of payments for the Quebec Health Services Fund Contribution (imqhsfc). The first column of the table gives various levels of the health services fund net income. The second column gives the amount of the required contribution. The table is accessed using the lkup1 function which interpolates the lookup in the second column.

This income used to lookup an individuals contribution is defined as:

imqitot	Total Income
<b>LESS</b>	
id.idiemp	Wages and salaries
ididiv * QHSCDIR	QHSDIR 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

## CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Source
ba84.mpr:	2	[Rows] Not in effect
0	0	0.000
0	(0)	0.000
ba85.mpr:		[Same] Not in effect
ba86.mpr:		[Same] Not in effect
ba87.mpr:		[Same] Not in effect
ba88.mpr:		[Same] Not in effect
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:	4	[Rows] Quebec Income Tax 1993, Attachment F
5000	0	0.010
20000	(150)	0.000
40000	(150)	0.010
125000	(1000)	0.000
ba94.mpr:		[Same] Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:		[Same] Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	4	[Rows] Quebec Income Tax 1996, Attachment F & Line 446
5000	0	0.010
20000	(150)	0.000
35000	(150)	0.010
125000	(1050)	0.000

```

ba97.mpr:      [Same]   Grown from ba96.mpr using
              NONE=1.0000
ba98.mpr:      [Same]   Grown from ba97.mpr using
              NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
              NONE=1.0000

```

## **QHSCDIR**      Quebec Health Services Fund Contribution Dividend inclusion rate

---

### **DESCRIPTION**

This parameter is the proportion of dividend income while will be deducted from total income (imqitot) when determining net income for purposes of the Quebec Health Services Fund Contribution.

See also:

QHSC            Quebec Health Services Fund Contribution table  
QHSCFLAG       Calculate Quebec Health Services Fund Contribution flag

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect

ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.20000	--	Quebec Income Tax 1993, Attachment F
ba94.mpr:	0.20000	0.0%	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	0.20000	0.0%	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	0.20000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.20000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.20000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

## **QHSCFLAG** Quebec Health Services Fund Contribution calculation flag

---

### **DESCRIPTION**

When this parameter is set to 1 the Quebec Health Services Fund contribution will be calculated and applied. When this parameter is set to 0 it will not be calculated.

See also:

QHSC	Quebec Health Services Fund Contribution table
QHSCDIR	Quebec Health Services Fund Contribution Dividend inclusion rate
QHSOASFG	Quebec Health Services Fund Contribution OAS Deduction flag

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect

ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	1	--	Quebec Income Tax 1993, Attachment F
ba94.mpr:	1	--	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	1	--	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**QHSCI**            Quebec surtax first cut-in level

---

**DESCRIPTION**

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

**CROSS REFERENCE**

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	5000.00	-- Quebec Income Tax 1993, Line 447
ba94.mpr:	5000.00	0.0% Quebec Income Tax 1994, Line 442
ba95.mpr:	5000.00	0.0% Quebec Income Tax 1995, Line 442
ba96.mpr:	5000.00	0.0% Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	5000.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	5000.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	5000.00	0.0% Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	5000.00	0.0% Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	5000.00	0.0% Grown from ba00.mpr using NONE=1.0000

---

### **QHSCI2** Quebec surtax second cut-in level

---

## DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of QHSF2 applies.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	10000.00	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	10000.00	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	10000.00	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	10000.00	0.0%	Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	10000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	10000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	10000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	10000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	10000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	0.05000	0.0%	Quebec Income Tax 1994, Line 442
ba95.mpr:	0.05000	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	0.05000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.05000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.05000	0.0%	Copied from ba97.mpr

ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

## **QHSF2**      Quebec surtax second level rate

---

### **DESCRIPTION**

This is the nominal surtax proportion applied to provincial tax (imtxp) in excess of the level specified in QHSCI2.

For Quebec, the SPSM calculates provincial surtax (impsur) as QHSF percent of provincial taxes (imtxp) above the level QHSCI plus QHSF2 percent of provincial taxes above the level QHSCI2.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.05000	--	Quebec Income Tax 1993, Line 447
ba94.mpr:	0.05000	0.0%	Quebec Income Tax 1994, Line 442

ba95.mpr:	0.05000	0.0%	Quebec Income Tax 1995, Line 442
ba96.mpr:	0.05000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.05000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.05000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

## **QHSOASFG** Quebec Health Services Fund Contribution OAS Deduction flag

---

### **DESCRIPTION**

When this parameter is set to 1 then OAS will not be included in income used to determine the Quebec Health Services Fund contribution.

See also:

QHSC	Quebec Health Services Fund Contribution table
QHSCFLAG	Calculate Quebec Health Services Fund Contribution flag

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect

ba93.mpr:	0	--	Not in effect
ba94.mpr:	1	--	Quebec Income Tax 1994, Attachment F & Line 446
ba95.mpr:	1	--	Quebec Income Tax 1995, Attachment F & Line 446
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**QLAXM**      Quebec living alone exemption/amount

---

**DESCRIPTION**

This amount is used to increase the Quebec total tax credits (imqtottc) for persons living alone.

**CROSS REFERENCE**

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	590.00	--	Quebec Income Tax 1987 - Attachment A & Line 607
ba88.mpr:	900.00	52.5%	Quebec Income Tax 1988 - Line 362
ba89.mpr:	900.00	0.0%	Quebec Income Tax 1989 - Line 362

ba90.mpr:	940.00	4.4%	Quebec Income Tax 1990 - Line 362
ba91.mpr:	985.00	4.8%	Quebec Income Tax 1991 - Line 362
ba92.mpr:	1030.00	4.6%	Quebec Income Tax 1992 - Line 362
ba93.mpr:	1050.00	1.9%	Quebec Income Tax 1993 - Line 362
ba94.mpr:	1050.00	0.0%	Quebec Income Tax 1994 - Line 362
ba95.mpr:	1050.00	0.0%	Quebec Income Tax 1995 - Line 362
ba96.mpr:	1050.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1050.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1050.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1050.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1050.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1050.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

**QLPXM** Quebec lone parent exemption/amount

---

**DESCRIPTION**

This amount is used to increase the dependent child tax credits (imqdctc) for lone parents.

**CROSS REFERENCE**

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	3960.00	--	Quebec Income Tax 1984 - Line 84
ba85.mpr:	3960.00	0.0%	Quebec Income Tax 1985 - Line 86
ba86.mpr:	2090.00	-47.2%	Quebec Income Tax 1986 - Attachment A & Line 604
ba87.mpr:	3370.00	61.2%	Quebec Income Tax 1987 - Attachment A & Line 602
ba88.mpr:	1115.00	-66.9%	Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	1115.00	0.0%	Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	1165.00	4.5%	Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	1220.00	4.7%	Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	1275.00	4.5%	Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	1300.00	2.0%	Quebec Income Tax 1993 - Attachment G & Line 367
ba94.mpr:	1300.00	0.0%	Quebec Income Tax 1994 - Attachment A & Line 367
ba95.mpr:	1300.00	0.0%	Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	1300.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1300.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1300.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1300.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1300.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1300.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

This value is used to adjust the imputed Disability Exemption (imdisex) value for blind persons or persons confined to a wheelchair. If an individual has a positive value for imdisex, QMAXDX is assigned as a deduction from net income.

This may also be deducted on behalf of a spouse or dependants.

## CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2200.00	--	Quebec Income Tax 1984 - Line 87 Page 27
ba85.mpr:	2200.00	0.0%	Quebec Income Tax 1985 - Line 89 Page 32
ba86.mpr:	2200.00	0.0%	Quebec Income Tax 1986 - Line 101
ba87.mpr:	2200.00	0.0%	Quebec Income Tax 1987 - Line 88
ba88.mpr:	2200.00	0.0%	Quebec Income Tax 1988 - Line 376
ba89.mpr:	2200.00	0.0%	Quebec Income Tax 1989 - Line 376
ba90.mpr:	2200.00	0.0%	Quebec Income Tax 1990 - Line 376
ba91.mpr:	2200.00	0.0%	Quebec Income Tax 1991 - Line 376
ba92.mpr:	2200.00	0.0%	Quebec Income Tax 1992 - Line 376

ba93.mpr:	2200.00	0.0%	Quebec Income Tax 1993 - Line 376
ba94.mpr:	2200.00	0.0%	Quebec Income Tax 1994 - Line 376
ba95.mpr:	2200.00	0.0%	Quebec Income Tax 1995 - Line 376
ba96.mpr:	2200.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	2200.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	2200.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	2200.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	2200.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	2200.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QMEDALL** Quebec medical allowance maximum lower limit

---

### **DESCRIPTION**

This parameter is the maximum allowable portion of medical expenses in Quebec that can be claimed.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect

ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	1500.00	--	Quebec Income Tax, 1988
ba89.mpr:	1517.00	1.1%	Quebec Income Tax, 1989
ba90.mpr:	1542.00	1.6%	Quebec Income Tax, 1990
ba91.mpr:	1570.00	1.8%	Quebec Income Tax, 1991
ba92.mpr:	1614.00	2.8%	Quebec Income Tax, 1992
ba93.mpr:	1614.00	0.0%	Quebec Income Tax 1993 - Line 379
ba94.mpr:	1614.00	0.0%	Quebec Income Tax 1994 - Line 379
ba95.mpr:	1614.00	0.0%	Quebec Income Tax 1995 - Line 380
ba96.mpr:	1614.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1614.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1614.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1614.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1614.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1614.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

---

**QMEDANF** Quebec medical allowance lower limit net income fraction

---

## DESCRIPTION

This parameter is the percentage applied to net income that must be exceeded when claiming a portion of Quebec medical expenses.

## CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.03000	--	Quebec Income Tax, 1984
ba85.mpr:	0.03000	0.0%	Quebec Income Tax, 1985
ba86.mpr:	0.03000	0.0%	Quebec Income Tax, 1986
ba87.mpr:	0.03000	0.0%	Quebec Income Tax, 1987
ba88.mpr:	0.03000	0.0%	Quebec Income Tax, 1988
ba89.mpr:	0.03000	0.0%	Quebec Income Tax, 1989
ba90.mpr:	0.03000	0.0%	Quebec Income Tax, 1990
ba91.mpr:	0.03000	0.0%	Quebec Income Tax, 1991
ba92.mpr:	0.03000	0.0%	Quebec Income Tax, 1992
ba93.mpr:	0.03000	0.0%	Quebec Income Tax 1993 - Line 379
ba94.mpr:	0.03000	0.0%	Quebec Income Tax 1994 - Line 379
ba95.mpr:	0.03000	0.0%	Quebec Income Tax 1995 - Line 380
ba96.mpr:	0.03000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.03000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.03000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.03000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr

**QMXM** Quebec married exemption/amount

---

## DESCRIPTION

In calculating tax able income for Quebec Provincial Income Tax, all married filers are eligible to claim this amount as an exemption on behalf of a dependent spouse or, in the absence of a spouse, of a dependent child. The amount is reduced by the income in excess of the reduction level (QMXT).

## CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	3960.00	--	Quebec Income Tax 1984 - Line 84
ba85.mpr:	3960.00	0.0%	Quebec Income Tax 1985 - Line 86
ba86.mpr:	4560.00	15.2%	Quebec Income Tax 1986 - Line 86
ba87.mpr:	4880.00	7.0%	Quebec Income Tax 1987 - Line 79
ba88.mpr:	5280.00	8.2%	Quebec Income Tax 1988 - Line 364
ba89.mpr:	5280.00	0.0%	Quebec Income Tax 1989 - Line 364
ba90.mpr:	5280.00	0.0%	Quebec Income Tax 1990 - Line 364
ba91.mpr:	5530.00	4.7%	Quebec Income Tax 1991 - Line 364
ba92.mpr:	5780.00	4.5%	Quebec Income Tax 1992 - Line 364
ba93.mpr:	5900.00	2.1%	Quebec Income Tax 1993 - Line 364
ba94.mpr:	5900.00	0.0%	Quebec Income Tax 1994 - Line 364
ba95.mpr:	5900.00	0.0%	Quebec Income Tax 1995 - Line 364
ba96.mpr:	5900.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	5900.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	5900.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000

ba99.mpr:	5900.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	5900.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	5900.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QMXT**      Quebec married exemption turndown

---

### **DESCRIPTION**

A specified portion (QMXR) of the married dependant's net income in excess of this amount is used to reduce the Quebec Married Exemption.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqhstr	Compute family-related deductions or credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	1420.00	--	Quebec Income Tax 1984 - Line 81
ba85.mpr:	1420.00	0.0%	Quebec Income Tax 1985 - Line 83
ba86.mpr:	0.00	--	Quebec Income Tax 1986 (Dropped)
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

```

ba96.mpr:    0.00          --      Grown from ba95.mpr using
              DEFAULT=1.0000
ba97.mpr:    0.00          --      Grown from ba96.mpr using
              DEFAULT=1.0000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
              DEFAULT=1.0000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
              DEFAULT=1.0000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
              DEFAULT=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
              DEFAULT=1.0000

```

## **QNBFA**      Quebec newborn family allowance [parity,age]

---

### **DESCRIPTION**

The Quebec Newborn Family Allowance program began in 1988. The rows in this parameter correspond to the rank of the child in the family in increasing order. The columns correspond to the age of the child. The value of each cell represents the dollar value of the benefits. The parameter is effective only when QNBFAFLAG is set to 1.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
fa	Compute family allowance

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Source</b>
ba84.mpr:	4	[Rows]    Not in effect
0.00	0.00	0.00    0.00    0.00
0.00	0.00	0.00    0.00    0.00
0.00	0.00	0.00    0.00    0.00
0.00	0.00	0.00    0.00    0.00
ba85.mpr:		[Same]    Not in effect
ba86.mpr:		[Same]    Not in effect

ba87.mpr:			[Same]	Not in effect
ba88.mpr:	4		[Rows]	HWC 1989 Edition, section 6.3
	500.00	0.00	0.00	0.00 0.00
	500.00	0.00	0.00	0.00 0.00
	1500.00	0.00	0.00	0.00 0.00
	1500.00	0.00	0.00	0.00 0.00
ba89.mpr:			[Same]	Quebec Budget, 1990
ba90.mpr:			[Same]	Quebec Budget, 1990
ba91.mpr:			[Same]	HWC 1991 Edition, section 6.3
ba92.mpr:	4		[Rows]	NHW 1992 Edition, section 6.3
	500.00	0.00	0.00	0.00 0.00
	500.00	500.00	0.00	0.00 0.00
	1600.00	1500.00	1500.00	0.00 0.00
	1600.00	1500.00	1500.00	0.00 0.00
ba93.mpr:			[Same]	HWC 1993 Edition, section 6.3
ba94.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba95.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba96.mpr:			[Same]	Redbook, 1996 Edition, p. D6
ba97.mpr:			[Same]	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:			[Same]	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:			[Same]	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:			[Same]	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:			[Same]	Grown from ba00.mpr using DEFAULT=1.0000

## **QNBFAFLAG** Quebec newborn family allowance flag

---

### **DESCRIPTION**

When QNBFAFLAG is set to one the Quebec Newborn allowance is implemented. The benefits are set according to the rank of the newborn in the family, at the birth time. Observed rank can be different from the allocation rank, the opportunity of increasing the rank is set with the flag QNBRFLAG.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	1	--	HWC 1989 Edition, section 6.3
ba89.mpr:	1	--	Quebec Budget, 1990
ba90.mpr:	1	--	Quebec Budget, 1990
ba91.mpr:	1	--	Quebec Budget, 1990
ba92.mpr:	1	--	Quebec Budget, 1990
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	FLAG
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**QNRFLAG** Quebec newborn family random increase of child rank

---

## DESCRIPTION

When QNRFLAG is set to one then rank of children in a family of age 1 and 2 is randomly increase to reflect the rank structure observed by the Régie des rentes du Quebec. When the rank is increase, rank of older children is also increased.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Not in effect
ba98.mpr:	0	--	Not in effect
ba99.mpr:	0	--	Not in effect
ba00.mpr:	0	--	Not in effect
ba01.mpr:	0	--	Not in effect

**QNORTHFLAG** Database variable(north) activation flag

---

## DESCRIPTION

When this parameter is set to 1, the imputed variable for the designated area deduction (idnorth) is included in the calculation of all Quebec deductions from net income (imqdedfn). With a value of zero the designated deduction variable is not used.

## CROSS REFERENCE

Function	Description
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	1	-- Quebec Income Tax Return, line 96
ba88.mpr:	1	-- Quebec Income Tax Return, line 294
ba89.mpr:	1	-- Quebec Income Tax Return, line 294
ba90.mpr:	1	-- Quebec Income Tax Return, line 294
ba91.mpr:	1	-- Quebec Income Tax Return, line 294
ba92.mpr:	1	-- Quebec Income Tax Return, line 294
ba93.mpr:	1	-- Quebec Income Tax Return, line 294
ba94.mpr:	1	-- Quebec Income Tax Return, line 294
ba95.mpr:	1	-- Quebec Income Tax Return, line 294
ba96.mpr:	1	-- Quebec Income Tax Return, line 294
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

## DESCRIPTION

This is the rate used to calculate the Quebec total tax credits (imqtottc) for Quebec Provincial Income Tax.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqinet	Compute net income (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.20000	--	Quebec Income Tax 1988 - Line 386
ba89.mpr:	0.20000	0.0%	Quebec Income Tax 1989 - Line 399
ba90.mpr:	0.20000	0.0%	Quebec Income Tax 1990 - Line 396
ba91.mpr:	0.20000	0.0%	Quebec Income Tax 1991 - Line 396
ba92.mpr:	0.20000	0.0%	Quebec Income Tax 1992 - Line 396
ba93.mpr:	0.20000	0.0%	Quebec Income Tax 1993 - Line 396
ba94.mpr:	0.20000	0.0%	Quebec Income Tax 1994 - Line 396

ba95.mpr:	0.20000	0.0%	Quebec Income Tax 1995 - Line 396
ba96.mpr:	0.20000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.20000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.20000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

## **QOCT** Quebec exemption turndown for children 18 and over

---

### **DESCRIPTION**

In the calculation of taxable income for Quebec Provincial Income Tax, net income received by the dependant over this level reduces the old child exemption (QOCX) by the excess amount.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqhstr	Compute family-related deductions or credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	2930.00	-- Quebec Income Tax 1984 - Attachment A Chart 2 Line 1
ba85.mpr:	2930.00	0.0% Quebec Income Tax 1985 - Attachment A Chart 2 Line 1
ba86.mpr:	0.00	-- Quebec Income Tax 1986 - Attachment A Chart 2 Line 1 (Dropped)
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect

```

ba93.mpr:    0.00          --      Not in effect
ba94.mpr:    0.00          --      Not in effect
ba95.mpr:    0.00          --      Not in effect
ba96.mpr:    0.00          --      Grown from ba95.mpr using
                                DEFAULT=1.0000
ba97.mpr:    0.00          --      Grown from ba96.mpr using
                                DEFAULT=1.0000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
                                DEFAULT=1.0000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
                                DEFAULT=1.0000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
                                DEFAULT=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
                                DEFAULT=1.0000

```

## **QOCX**      Quebec exemption for children 18 and over

---

### **DESCRIPTION**

In the calculation of taxable income for the Quebec Provincial Income Tax, children over the age of 17 years may be claimed for this amount. If the dependant is over age 21 then he/she must have been either in full time attendance at an educational institution or physically or mentally infirm.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqhstr	Compute family-related deductions or credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1320.00	-- Quebec Income Tax 1984 - Attachment A Chart 2 Line 4
ba85.mpr:	1320.00	0.0% Quebec Income Tax 1985 - Attachment A Chart 2 Line 4

```

ba86.mpr:    0.00          --      Quebec Income Tax 1986 -
Attachment A Chart 2 Line 4 (Dropped)
ba87.mpr:    0.00          --      Not in effect
ba88.mpr:    0.00          --      Not in effect
ba89.mpr:    0.00          --      Not in effect
ba90.mpr:    0.00          --      Not in effect
ba91.mpr:    0.00          --      Not in effect
ba92.mpr:    0.00          --      Not in effect
ba93.mpr:    0.00          --      Not in effect
ba94.mpr:    0.00          --      Not in effect
ba95.mpr:    0.00          --      Not in effect
ba96.mpr:    0.00          --      Grown from ba95.mpr using
DEFAULT=1.0000
ba97.mpr:    0.00          --      Grown from ba96.mpr using
DEFAULT=1.0000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
DEFAULT=1.0000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
DEFAULT=1.0000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
DEFAULT=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
DEFAULT=1.0000

```

## **QPARTLOFLAG**

Database variable(partlo) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for Limited Partnership Losses (idpartlo) is included in the calculation of QuebecDeductions From Net Income (imqdedfn). With a value of zero the variable is not included.

### **VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	1	-- Quebec Income Tax Return, line 289

ba89.mpr:	1	--	Quebec Income Tax Return, line 289
ba90.mpr:	1	--	Quebec Income Tax Return, line 289
ba91.mpr:	1	--	Quebec Income Tax Return, line 289
ba92.mpr:	1	--	Quebec Income Tax Return, line 289
ba93.mpr:	1	--	Quebec Income Tax Return, line 289
ba94.mpr:	1	--	Quebec Income Tax Return, line 289
ba95.mpr:	1	--	Quebec Income Tax Return, line 289
ba96.mpr:	1	--	Quebec Income Tax Return, line 289
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**QPSXM** Quebec post-secondary exemption/amount

---

**DESCRIPTION**

This amount is used to increase the dependent child tax credits (imqdctc) with respect to expenses on post-secondary studies.

**CROSS REFERENCE**

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	2690.00	-- Quebec Income Tax 1986 - Attachment A & Line 611
ba87.mpr:	0.00	-- Missing Form TP-697V
ba88.mpr:	3050.00	-- Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	3050.00	0.0% Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	2950.00	-3.3% Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	3090.00	4.7% Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	3230.00	4.5% Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	3300.00	2.2% Quebec Income Tax 1993 - Attachment A & Line 367
ba94.mpr:	3300.00	0.0% Quebec Income Tax 1994 - Attachment A & Line 367
ba95.mpr:	3300.00	0.0% Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	3300.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	3300.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	3300.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	3300.00	0.0% Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	3300.00	0.0% Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	3300.00	0.0% Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

This parameter is the proportion of total Quebec political contributions that can be claimed as a political contribution tax credit.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.50000	--	Quebec Income Tax, 1984
ba85.mpr:	0.50000	0.0%	Quebec Income Tax, 1985
ba86.mpr:	0.50000	0.0%	Quebec Income Tax, 1986
ba87.mpr:	0.50000	0.0%	Quebec Income Tax, 1987
ba88.mpr:	0.50000	0.0%	Quebec Income Tax, 1988
ba89.mpr:	0.50000	0.0%	Quebec Income Tax, 1989
ba90.mpr:	0.50000	0.0%	Quebec Income Tax, 1990
ba91.mpr:	0.50000	0.0%	Quebec Income Tax, 1991
ba92.mpr:	0.50000	0.0%	Quebec Income Tax, 1992
ba93.mpr:	0.50000	0.0%	Quebec Income Tax 1993 - Line 414
ba94.mpr:	0.50000	0.0%	Quebec Income Tax 1994 - Line 414
ba95.mpr:	0.50000	0.0%	Quebec Income Tax 1993 - Line 414
ba96.mpr:	0.50000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

## DESCRIPTION

This parameter is the maximum Allowable Quebec Political Tax Credit.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	140.00	--	Quebec Income Tax, 1984
ba85.mpr:	140.00	0.0%	Quebec Income Tax, 1985
ba86.mpr:	140.00	0.0%	Quebec Income Tax, 1986
ba87.mpr:	140.00	0.0%	Quebec Income Tax, 1987
ba88.mpr:	140.00	0.0%	Quebec Income Tax, 1988
ba89.mpr:	140.00	0.0%	Quebec Income Tax, 1989
ba90.mpr:	140.00	0.0%	Quebec Income Tax, 1990
ba91.mpr:	140.00	0.0%	Quebec Income Tax, 1991
ba92.mpr:	140.00	0.0%	Quebec Income Tax, 1992
ba93.mpr:	140.00	0.0%	Quebec Income Tax 1993 - Line 414
ba94.mpr:	140.00	0.0%	Quebec Income Tax 1994 - Line 414
ba95.mpr:	250.00	78.6%	Quebec Income Tax 1995 - Line 414
ba96.mpr:	250.00	0.0%	Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	250.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	250.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using NONE=1.0000

ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**QPTRGISB** Quebec property tax rebate GIS bonus

---

**DESCRIPTION**

This amount is used to increase the property tax refund (imqptr) for Quebec Provincial Income Tax.

**CROSS REFERENCE**

Function	Description
txqcalc	Calculate income tax (Quebec)

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	85.00	-- Quebec Income Tax 1985 - Attachment B & Line 231
ba86.mpr:	85.00	0.0% Quebec Income Tax 1986 - Attachment B & Line 235
ba87.mpr:	100.00	17.6% Quebec Income Tax 1987 - Attachment B(D) Line 242
ba88.mpr:	100.00	0.0% Quebec Income Tax 1988 - Attachment B(E) Line 585 & 586
ba89.mpr:	100.00	0.0% Quebec Income Tax 1989 - Attachment B(E) Line 585
ba90.mpr:	100.00	0.0% Quebec Income Tax 1990 - Attachment B(E) Line 585
ba91.mpr:	100.00	0.0% Quebec Income Tax 1991 - Attachment B(E) Line 575
ba92.mpr:	100.00	0.0% Quebec Income Tax 1992 - Attachment B(E) Line 575

ba93.mpr:	0.00	--	Dropped in 1993 - Quebec Budget, 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

**QPTRMTP** Quebec property tax minimum tax per person

---

**DESCRIPTION**

This amount is used to decrease the property tax refund (imqptr) for Quebec Provincial Income Tax.

**CROSS REFERENCE**

Function	Description
txqcalc	Calculate income tax (Quebec)

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	240.00	-- Quebec Income Tax 1986 - Attachment B & Line 228

ba87.mpr:	250.00	4.2%	Quebec Income Tax 1987 - Attachment B(D) Line 235
ba88.mpr:	260.00	4.0%	Quebec Income Tax 1988 - Attachment B(E) Line 577
ba89.mpr:	260.00	0.0%	Quebec Income Tax 1989 - Attachment B(E) Line 577
ba90.mpr:	260.00	0.0%	Quebec Income Tax 1990 - Attachment B(E) Line 577
ba91.mpr:	270.00	3.8%	Quebec Income Tax 1991 - Attachment B(E) Line 567
ba92.mpr:	280.00	3.7%	Quebec Income Tax 1992 - Attachment B(E) Line 567
ba93.mpr:	430.00	53.6%	Quebec Income Tax 1993 - Attachment B(E) & Line 567
ba94.mpr:	430.00	0.0%	Quebec Income Tax 1994 - Attachment B(D) & Line 567
ba95.mpr:	430.00	0.0%	Quebec Income Tax 1995 - Attachment B(D) & Line 567
ba96.mpr:	430.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	430.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	430.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	430.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	430.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	430.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QPTRMTR** Quebec property tax maximum tax for reduction

---

### **DESCRIPTION**

This amount is used to calculate the Quebec property tax refund (imqptr) for Quebec Provincial Income Tax.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1000.00	-- Quebec Income Tax 1984 - Attachment B & Line 229
ba85.mpr:	870.00	-13.0% Quebec Income Tax 1985 - Attachment B & Line 227
ba86.mpr:	900.00	3.4% Quebec Income Tax 1986 - Attachment B & Line 231
ba87.mpr:	925.00	2.8% Quebec Income Tax 1987 - Attachment B(D) Line 238
ba88.mpr:	1000.00	8.1% Quebec Income Tax 1988 - Attachment B(E) Line 578
ba89.mpr:	1000.00	0.0% Quebec Income Tax 1989 - Attachment B(E) Line 578
ba90.mpr:	1150.00	15.0% Quebec Income Tax 1990 - Attachment B(E) Line 578
ba91.mpr:	1205.00	4.8% Quebec Income Tax 1991 - Attachment B(E) Line 568
ba92.mpr:	1260.00	4.6% Quebec Income Tax 1992 - Attachment B(E) Line 568
ba93.mpr:	1285.00	2.0% Quebec Income Tax 1993 - Attachment B(E) & Line 568
ba94.mpr:	1285.00	0.0% Quebec Income Tax 1994 - Attachment B(D) & Line 568
ba95.mpr:	1285.00	0.0% Quebec Income Tax 1995 - Attachment B(D) & Line 568
ba96.mpr:	1285.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1285.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1285.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000

```

ba99.mpr:    1285.00      0.0%   Grown from ba98.mpr using
            DEFAULT=1.0000
ba00.mpr:    1285.00      0.0%   Grown from ba99.mpr using
            DEFAULT=1.0000
ba01.mpr:    1285.00      0.0%   Grown from ba00.mpr using
            DEFAULT=1.0000

```

**QPTRRR** Quebec property tax rebate reduction rate

---

**DESCRIPTION**

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec property tax refund (imqptr).

**CROSS REFERENCE**

Function	Description
txqcalc	Calculate income tax (Quebec)

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.02000	-- Quebec Income Tax 1984 - Attachment B & Line 231
ba85.mpr:	0.02000	0.0% Quebec Income Tax 1985 - Attachment B & Line 229
ba86.mpr:	0.02000	0.0% Quebec Income Tax 1986 - Attachment B & Line 233
ba87.mpr:	0.02000	0.0% Quebec Income Tax 1987 - Attachment B(D) Line 240
ba88.mpr:	0.02000	0.0% Quebec Income Tax 1988 - Attachment B(E) Line 583
ba89.mpr:	0.02000	0.0% Quebec Income Tax 1989 - Attachment B(E) Line 578
ba90.mpr:	0.02000	0.0% Quebec Income Tax 1990 - Attachment B(E) Line 583

ba91.mpr:	0.02000	0.0%	Quebec Income Tax 1991 - Attachment B(E) Line 573
ba92.mpr:	0.02000	0.0%	Quebec Income Tax 1992 - Attachment B(E) Line 573
ba93.mpr:	0.03000	50.0%	Quebec Income Tax 1993 - Attachment B(E) & Line 573
ba94.mpr:	0.03000	0.0%	Quebec Income Tax 1994 - Attachment B(D) & Line 573
ba95.mpr:	0.03000	0.0%	Quebec Income Tax 1995 - Attachment B(D) & Line 573
ba96.mpr:	0.03000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.03000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.03000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.03000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.03000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.03000	0.0%	Copied from ba00.mpr

## **QPTRTF** Quebec property tax fraction

---

### **DESCRIPTION**

This fraction is used to calculate the Quebec property tax refundable amount (imqptr).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.40000	-- Quebec Income Tax 1984 - Attachment B & Line 230
ba85.mpr:	0.40000	0.0% Quebec Income Tax 1985 - Attachment B & Line 228
ba86.mpr:	0.40000	0.0% Quebec Income Tax 1986 - Attachment B & Line 232

ba87.mpr:	0.40000	0.0%	Quebec Income Tax 1987 - Attachment B(D) Line 239
ba88.mpr:	0.40000	0.0%	Quebec Income Tax 1988 - Attachment B(E) Line 582
ba89.mpr:	0.40000	0.0%	Quebec Income Tax 1989 - Attachment B(E) Line 582
ba90.mpr:	0.40000	0.0%	Quebec Income Tax 1990 - Attachment B(E) Line 582
ba91.mpr:	0.40000	0.0%	Quebec Income Tax 1991 - Attachment B(E) Line 572
ba92.mpr:	0.40000	0.0%	Quebec Income Tax 1992 - Attachment B(E) Line 572
ba93.mpr:	0.40000	0.0%	Quebec Income Tax 1993 - Attachment B(E) & Line 572
ba94.mpr:	0.40000	0.0%	Quebec Income Tax 1994 - Attachment B(D) & Line 572
ba95.mpr:	0.40000	0.0%	Quebec Income Tax 1995 - Attachment B(D) & Line 572
ba96.mpr:	0.40000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.40000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.40000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.40000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.40000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.40000	0.0%	Copied from ba00.mpr

---

**QREFOPT**    Quebec deduction/credit option [1=deduction,2=credit]

---

## DESCRIPTION

In calculating the Quebec deduction/credit, this parameter controls whether the amount is a deduction or a credit(i.e. pre or post reform). If set to a value of 1, it is a deduction, if set to 0, it is a credit.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txqcalc	Calculate income tax (Quebec)
txqhstr	Compute family-related deductions or credits (Quebec)
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

## **QREPNETFG** Social program repayments reduce Quebec net income flag

---

## DESCRIPTION

Inactive, Implementation pending, Description forthcoming.

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Implementation pending
ba85.mpr:	0	-- Implementation pending
ba86.mpr:	0	-- Implementation pending
ba87.mpr:	0	-- Implementation pending
ba88.mpr:	0	-- Implementation pending

ba89.mpr:	0	--	Implementation pending
ba90.mpr:	0	--	Implementation pending
ba91.mpr:	0	--	Implementation pending
ba92.mpr:	0	--	Implementation pending
ba93.mpr:	0	--	Implementation pending
ba94.mpr:	1	--	Quebec Income Tax 1994
ba95.mpr:	1	--	Quebec Income Tax 1995
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **QTRFLAG** Quebec real estate rebate activation flag

---

### **DESCRIPTION**

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Real Estate Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Real Estate Rebate is included, if set to 0, it is not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- Quebec Income Tax 1984 - Attachment B Step 5
ba85.mpr:	1	-- Quebec Income Tax 1985 - Attachment B Step 5
ba86.mpr:	1	-- Quebec Income Tax 1986 - Attachment B Step 5

ba87.mpr:	1	--	Quebec Income Tax 1987 - Attachment B Part D
ba88.mpr:	1	--	Quebec Income Tax 1988 - Attachment B Part E
ba89.mpr:	1	--	Quebec Income Tax 1989 - Attachment B Part E
ba90.mpr:	1	--	Quebec Income Tax 1990 - Attachment B Part E
ba91.mpr:	1	--	Quebec Income Tax 1991 - Attachment B Part E
ba92.mpr:	1	--	Quebec Income Tax 1992 - Attachment B Part E
ba93.mpr:	1	--	Quebec Income Tax 1993 - Attachment B Part E
ba94.mpr:	1	--	Quebec Income Tax 1994 - Attachment B(D)
ba95.mpr:	1	--	Quebec Income Tax 1995 - Attachment B Part D
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **QSTD**      Quebec standard deduction from net income

---

### **DESCRIPTION**

In the calculation of taxable income for Quebec Provincial Income Tax, deductions for charitable donations and medical claims less than this amount do not require receipts.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	100.00	-- Quebec Income Tax 1984 - Line 102
ba85.mpr:	100.00	0.0% Quebec Income Tax 1985 - Line 107
ba86.mpr:	0.00	-- Quebec Income Tax 1986 (Dropped)
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	0.00	-- Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	0.00	-- Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	0.00	-- Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	0.00	-- Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	-- Grown from ba00.mpr using NONE=1.0000

### **QSTRBCRD** Quebec sales tax rebate base credit

---

## DESCRIPTION

This amount is the base credit used to calculate the Quebec sales tax refund (imgstr) for Quebec Provincial Income Tax. The credit is based on family income (QSTROPT = 2) except for the first year of implementation where it is based on idigis (QSTROPT= 1). The calculation of the Sales Tax Rebate is activated with QSTRFLAG. A credit (QSTRCHILD) is added for each child in the family. A second credit is added (QSTRFTP3) when no spouse is present and at least one dependent child is present, and finally another credit is added

(QSTRFTP4) is for a person living alone or with at least one dependent. The credit is reduced by the income considered at a rate QSTRRR.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	90.00	--	Attachement B, line 585, Quebec Income Tax Return
ba91.mpr:	90.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba92.mpr:	96.00	6.7%	Attachement B, line 585, Quebec Income Tax Return
ba93.mpr:	104.00	8.3%	Attachement B, line 585, Quebec Income Tax Return
ba94.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba95.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba96.mpr:	104.00	0.0%	Attachement B, line 585, Quebec Income Tax Return
ba97.mpr:	104.00	0.0%	copied from 1996
ba98.mpr:	104.00	0.0%	copied from 1996
ba99.mpr:	104.00	0.0%	copied from 1996
ba00.mpr:	104.00	0.0%	copied from 1996
ba01.mpr:	104.00	0.0%	copied from 1996

## DESCRIPTION

This amount is the child dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Attachement B, line 586, Quebec Income Tax Return
ba91.mpr:	25.00	--	Attachement B, line 586, Quebec Income Tax Return
ba92.mpr:	28.00	12.0%	Attachement B, line 586, Quebec Income Tax Return
ba93.mpr:	31.00	10.7%	Attachement B, line 586, Quebec Income Tax Return
ba94.mpr:	31.00	0.0%	Attachement B, line 586, Quebec Income Tax Return
ba95.mpr:	31.00	0.0%	Attachement B, line 586, Quebec Income Tax Return
ba96.mpr:	31.00	0.0%	Attachement B, line 586, Quebec Income Tax Return
ba97.mpr:	31.00	0.0%	copied from 1996
ba98.mpr:	31.00	0.0%	copied from 1996

ba99.mpr:	31.00	0.0%	copied from 1996
ba00.mpr:	31.00	0.0%	copied from 1996
ba01.mpr:	31.00	0.0%	copied from 1996

## **QSTRFLAG** Quebec sales tax rebate activation flag

---

### **DESCRIPTION**

In calculating total tax credits for Quebec Provincial Income Tax, this parameter controls whether or not the Quebec Sales Tax Rebate is included in the Provincial Tax Credit (imptc). If set to a value of 1, the Quebec Sales Tax Rebate is included, if set to 0, it is not.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0	-- Not in effect
ba85.mpr:	0	-- Not in effect
ba86.mpr:	0	-- Not in effect
ba87.mpr:	0	-- Not in effect
ba88.mpr:	0	-- Not in effect
ba89.mpr:	0	-- Not in effect
ba90.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba91.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba92.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba93.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba94.mpr:	1	-- Attachement B, Quebec Income Tax Return

ba95.mpr:	1	--	Attachement B, Quebec Income Tax Return
ba96.mpr:	1	--	Attachement B, Quebec Income Tax Return
ba97.mpr:	1	--	copied from 1996
ba98.mpr:	1	--	copied from 1996
ba99.mpr:	1	--	copied from 1996
ba00.mpr:	1	--	copied from 1996
ba01.mpr:	1	--	copied from 1996

### **QSTRFTP3** Quebec sales tax rebate family type 3 credit

---

## **DESCRIPTION**

This amount is the family type 3 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 3 is when no spouse is present and at least one dependent child is present.

## **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

## **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Attachement B, line 587, Quebec Income Tax Return
ba91.mpr:	15.00	-- Attachement B, line 587, Quebec Income Tax Return

ba92.mpr:	16.00	6.7%	Attachement B, line 587, Quebec Income Tax Return
ba93.mpr:	18.00	12.5%	Attachement B, line 587, Quebec Income Tax Return
ba94.mpr:	18.00	0.0%	Attachement B, line 587, Quebec Income Tax Return
ba95.mpr:	18.00	0.0%	Attachement B, line 587, Quebec Income Tax Return
ba96.mpr:	18.00	0.0%	Attachement B, line 587, Quebec Income Tax Return
ba97.mpr:	18.00	0.0%	copied from 1996
ba98.mpr:	18.00	0.0%	copied from 1996
ba99.mpr:	18.00	0.0%	copied from 1996
ba00.mpr:	18.00	0.0%	copied from 1996
ba01.mpr:	18.00	0.0%	copied from 1996

## **QSTRFTP4** Quebec sales tax rebate family type 4 credit

---

### **DESCRIPTION**

This amount is the family type 4 dependant credit used to calculate the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax.

Family type 4 is for a person living alone or with at least one dependent.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect

ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Attachement B, line 588, Quebec Income Tax Return
ba91.mpr:	50.00	--	Attachement B, line 588, Quebec Income Tax Return
ba92.mpr:	51.00	2.0%	Attachement B, line 588, Quebec Income Tax Return
ba93.mpr:	53.00	3.9%	Attachement B, line 588, Quebec Income Tax Return
ba94.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba95.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba96.mpr:	53.00	0.0%	Attachement B, line 588, Quebec Income Tax Return
ba97.mpr:	53.00	0.0%	copied from 1996
ba98.mpr:	53.00	0.0%	copied from 1996
ba99.mpr:	53.00	0.0%	copied from 1996
ba00.mpr:	53.00	0.0%	copied from 1996
ba01.mpr:	53.00	0.0%	copied from 1996

**QSTROPT**    Quebec sales tax rebate option=1 based on idigis, =2 otherwise

---

## DESCRIPTION

This amount is the option identifying the income use in the calculation of the Quebec sales tax refund (imqstr) for Quebec Provincial Income Tax. If QSTROPT is set to 2, it is the family income, if it is set to 1, it is the idigis.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Not in effect
ba85.mpr:	1	-- Not in effect
ba86.mpr:	1	-- Not in effect
ba87.mpr:	1	-- Not in effect
ba88.mpr:	1	-- Not in effect
ba89.mpr:	1	-- Not in effect
ba90.mpr:	1	-- Attachement B, Quebec Income Tax Return
ba91.mpr:	2	-- Attachement B, Quebec Income Tax Return
ba92.mpr:	2	-- Attachement B, Quebec Income Tax Return
ba93.mpr:	2	-- Attachement B, Quebec Income Tax Return
ba94.mpr:	2	-- Attachement B, Quebec Income Tax Return
ba95.mpr:	2	-- Attachement B, Quebec Income Tax Return
ba96.mpr:	2	-- Attachement B, Quebec Income Tax Return
ba97.mpr:	2	-- copied from 1996
ba98.mpr:	2	-- copied from 1996
ba99.mpr:	2	-- copied from 1996
ba00.mpr:	2	-- copied from 1996
ba01.mpr:	2	-- copied from 1996

**QSTRRR** Quebec sales tax rebate reduction rate

---

## DESCRIPTION

This rate calculates the fraction of the eligible income (imqei) used in the computation of the Quebec sales tax refund (imqstr).

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Attachement B, line 592, Quebec Income Tax Return
ba91.mpr:	0.02000	--	Attachement B, line 592, Quebec Income Tax Return
ba92.mpr:	0.02000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba93.mpr:	0.03000	50.0%	Attachement B, line 592, Quebec Income Tax Return
ba94.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba95.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba96.mpr:	0.03000	0.0%	Attachement B, line 592, Quebec Income Tax Return
ba97.mpr:	0.03000	0.0%	copied from 1996
ba98.mpr:	0.03000	0.0%	copied from 1996
ba99.mpr:	0.03000	0.0%	copied from 1996
ba00.mpr:	0.03000	0.0%	copied from 1996
ba01.mpr:	0.03000	0.0%	copied from 1996

**DESCRIPTION**

Quebec residents are given a refundable tax credit on their federal taxes. This proportion is applied to Basic Federal Tax.

**CROSS REFERENCE**

Function	Description
txcalc	Calculate federal income tax

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.16500	-- Federal Income Tax 1984 (QUE) - Schedule 1
ba85.mpr:	0.16500	0.0% Federal Income Tax 1985 (QUE) - Schedule 1
ba86.mpr:	0.16500	0.0% Federal Income Tax 1986 (QUE) - Schedule 1
ba87.mpr:	0.16500	0.0% Federal Income Tax 1987 (QUE) - Schedule 1
ba88.mpr:	0.16500	0.0% Federal Income Tax 1988 (QUE) - Schedule 1
ba89.mpr:	0.16500	0.0% Federal Income Tax 1989 (QUE) - Schedule 1
ba90.mpr:	0.16500	0.0% Federal Income Tax 1990 (QUE) - Schedule 1
ba91.mpr:	0.16500	0.0% Federal Income Tax 1991 (QUE) - Schedule 1
ba92.mpr:	0.16500	0.0% Federal Income Tax 1992 (QUE) - Schedule 1
ba93.mpr:	0.16500	0.0% Federal Income Tax 1993 (QUE) - Schedule 1
ba94.mpr:	0.16500	0.0% Federal Income Tax 1994 (QUE) - Schedule 1

ba95.mpr:	0.16500	0.0%	Federal Income Tax 1995 (QUE) - Schedule 1
ba96.mpr:	0.16500	0.0%	Federal Income Tax 1996 - Line 440
ba97.mpr:	0.16500	0.0%	Copied from ba96.mpr
ba98.mpr:	0.16500	0.0%	Copied from ba97.mpr
ba99.mpr:	0.16500	0.0%	Copied from ba98.mpr
ba00.mpr:	0.16500	0.0%	Copied from ba99.mpr
ba01.mpr:	0.16500	0.0%	Copied from ba00.mpr

## **QTRBE**      Quebec Tax Reduction Breakeven

---

### **DESCRIPTION**

This is the level of basic Quebec provincial tax payable (imbpt) above which no provincial income tested tax reduction (imqitr) is allowed. This parameter is only effective when QTROPT is set to 2.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqcalc	Calculate income tax (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect

```

ba94.mpr:    10000.00    --    Quebec Income Tax 1994 -
Line 440
ba95.mpr:    10000.00    0.0%  Quebec Income Tax 1995 -
Line 440
ba96.mpr:    10000.00    0.0%  Grown from ba95.mpr using
NONE=1.0000
ba97.mpr:    10000.00    0.0%  Grown from ba96.mpr using
NONE=1.0000
ba98.mpr:    10000.00    0.0%  Grown from ba97.mpr using
NONE=1.0000
ba99.mpr:    10000.00    0.0%  Grown from ba98.mpr using
NONE=1.0000
ba00.mpr:    10000.00    0.0%  Grown from ba99.mpr using
NONE=1.0000
ba01.mpr:    10000.00    0.0%  Grown from ba00.mpr using
NONE=1.0000

```

---

**QTROPT**      Quebec Tax Reduction calculation option 1=universal 2=income tested

---

## DESCRIPTION

When this parameter has a value of 1 the Quebec provincial tax reduction (imptr) will be calculated as a flat rate (QTRP) proportion of provincial tax payable (imtxp).

With a value of 2, the Quebec income tested provincial tax reduction (imqitr) will be calculated. The amount of this reduction varies with basic provincial tax payable (imbpt) phasing out to zero at the QTRBE level of basic tax payable. The maximum tax reduction possible can be calculated by multiplying QTRBE times QTRP.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- Quebec 1984 Income Tax,
ba85.mpr:	1	-- Quebec 1985 Income Tax, line
		76
ba86.mpr:	1	-- Quebec Income Tax, line 116
ba87.mpr:	1	-- Quebec Income Tax 1987, Line
		75
ba88.mpr:	1	-- Quebec Income Tax,
ba89.mpr:	1	-- Quebec Income Tax,
ba90.mpr:	1	-- Quebec Income Tax,
ba91.mpr:	1	-- Quebec Income Tax,
ba92.mpr:	1	-- Quebec Income Tax,
ba93.mpr:	1	-- Quebec Income Tax,
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

---

## **QTRP** Quebec tax Reduction proportion

---

## DESCRIPTION

The Quebec Provincial Tax reduction is calculated using this proportion of tax payable. The tax basis of the reduction and the proportion are handled differently depending on the setting of QTROPT.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.03000	-- Quebec Income Tax 1984 - Line 117 Page 35
ba85.mpr:	0.03000	0.0% Quebec Income Tax 1985 - Line 122 Page 43
ba86.mpr:	0.03000	0.0% Quebec Income Tax 1986 - Line 125
ba87.mpr:	0.03000	0.0% Quebec Income Tax 1987 - Line 116
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- Not in effect
ba94.mpr:	0.02000	-- Quebec Income Tax 1994 - Line 440
ba95.mpr:	0.02000	0.0% Quebec Income Tax 1995 - Line 440
ba96.mpr:	0.02000	0.0% Copied from ba95.mpr
ba97.mpr:	0.02000	0.0% Copied from ba96.mpr
ba98.mpr:	0.02000	0.0% Copied from ba97.mpr
ba99.mpr:	0.02000	0.0% Copied from ba98.mpr
ba00.mpr:	0.02000	0.0% Copied from ba99.mpr
ba01.mpr:	0.02000	0.0% Copied from ba00.mpr

**QTX** Quebec income tax table [taxable income,basic provincial tax]

---

## DESCRIPTION

This table represents the Taxable Income/Tax Rate tax curve for Quebec. The first column represents a level of taxable income defining the lower limit of a range. The second column is the amount of Basic Provincial Tax payable at the corresponding taxable income. The third column represents the marginal tax rate for the income range. Only the first and third columns of this table need be specified in the parameter file.

## CROSS REFERENCE

Function	Description
txqcalc	Calculate income tax (Quebec)

## VALUES

File/Year	Value	Source
ba84.mpr:	21	[Rows] Quebec Income Tax 1984 - Attachment K
	0	0 0.130
	577	(75) 0.140
	1244	(168) 0.150
	2015	(284) 0.160
	2906	(427) 0.170
	3936	(602) 0.180
	5127	(816) 0.190
	6504	(1078) 0.200
	8095	(1396) 0.210
	9935	(1782) 0.220
	12061	(2250) 0.230
	14519	(2815) 0.240
	17360	(3497) 0.250
	20644	(4318) 0.260
	24441	(5305) 0.270
	28829	(6490) 0.280
	33902	(7911) 0.290
	39766	(9611) 0.300
	46544	(11645) 0.310
	54380	(14074) 0.320
	60714	(16101) 0.330
ba85.mpr:		[Same] Quebec Income Tax 1985 - Attachment K
ba86.mpr:	16	[Rows] Quebec Income Tax 1986 - Attachment L
	0	0 0.130
	577	(75) 0.140
	1244	(168) 0.150
	2015	(284) 0.160

2906	(427)	0.170
3936	(602)	0.180
5127	(816)	0.190
6504	(1078)	0.200
8095	(1396)	0.210
9935	(1782)	0.220
12061	(2250)	0.230
14519	(2815)	0.240
18820	(3848)	0.250
26347	(5729)	0.260
39169	(9063)	0.270
61608	(15122)	0.280
ba87.mpr:		[Same] Quebec Income Tax 1987 - Page 35 & Line 111
ba88.mpr:	5	[Rows] Quebec Income Tax 1988 - Tax Table
0	0	0.160
7000	(1120)	0.195
14000	(2485)	0.215
23000	(4420)	0.245
50000	(11035)	0.260
ba89.mpr:	5	[Rows] Quebec Income Tax 1989 - Attachment J(A)
0	0	0.160
7000	(1120)	0.190
14000	(2450)	0.210
23000	(4340)	0.230
50000	(10550)	0.240
ba90.mpr:		[Same] Quebec Income Tax 1990 - Line 401
ba91.mpr:		[Same] Quebec Income Tax 1991 - Line 401
ba92.mpr:		[Same] Quebec Income Tax 1992 - Line 401
ba93.mpr:		[Same] Quebec Income Tax 1993 - Attachment J & Line 401
ba94.mpr:		[Same] Quebec Income Tax 1994 - Line 401
ba95.mpr:		[Same] Quebec Income Tax 1995 - Line 401
ba96.mpr:		[Same] Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:		[Same] Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:		[Same] Grown from ba97.mpr using DEFAULT=1.0000

```

ba99.mpr:      [Same]   Grown from ba98.mpr using
                DEFAULT=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                DEFAULT=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                DEFAULT=1.0000

```

## **QUICOPT**    Quebec UI contributions deduction/credit option [1=deduction,2=credit]

---

### **DESCRIPTION**

When this parameter is set to 1 Unemployment Insurance contributions will be treated as a deduction from Quebec total income in calculating Quebec provincial taxable income and added to (imqdedft). When this parameter is set to 2, UI contributions will be treated as a tax credit (imquictc).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqinet	Compute net income (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- Quebec Income Tax 1984, Line 57
ba85.mpr:	1	-- Quebec Income Tax 1985, Line 57
ba86.mpr:	1	-- Quebec Income Tax 1986, Line 60
ba87.mpr:	1	-- Quebec Income Tax 1987, Line 54
ba88.mpr:	1	-- Quebec Income Tax 1988, Line 204
ba89.mpr:	1	-- Quebec Income Tax 1989, Line 204

ba90.mpr:	1	--	Quebec Income Tax 1990, Line 204
ba91.mpr:	1	--	Quebec Income Tax 1991, Line 204
ba92.mpr:	1	--	Quebec Income Tax 1992, Line 204
ba93.mpr:	2	--	Quebec Income Tax 1993, Line 371
ba94.mpr:	2	--	Quebec Income Tax 1994 - Line 371
ba95.mpr:	2	--	Quebec Income Tax 1995, Line 371
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

## **QYCT**      Quebec exemption turndown for children 16 or 17

---

### **DESCRIPTION**

In the calculation of taxable income for Quebec Provincial Income Tax, the young child exemption (QYCX) is reduced by the dependant's net income in excess of this amount.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqhstr	Compute family-related deductions or credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	2930.00	--      Quebec Income Tax 1984 - Attachment A Chart 1 Line 1

ba85.mpr:	2930.00	0.0%	Quebec Income Tax 1985 - Attachment A Chart 1 Line 1
ba86.mpr:	0.00	--	Quebec Income Tax 1986 - Attachment A Chart 1 Line 1 (Dropped)
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

## **QYCX**

Quebec exemption for children 16 or 17

---

### **DESCRIPTION**

In the calculation of taxable income for Quebec Provincial Income Tax, dependants aged 16 or 17 years may be claimed for this exemption.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	810.00	-- Quebec Income Tax 1984 - Attachment A Chart 1 Line 4
ba85.mpr:	810.00	0.0% Quebec Income Tax 1985 - Attachment A Chart 1 Line 4
ba86.mpr:	0.00	-- Quebec Income Tax 1986 - Attachment A Chart 1 Line 4 (Dropped)
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	-- Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	-- Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	-- Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	-- Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	-- Grown from ba00.mpr using DEFAULT=1.0000

**QYCXM1** Quebec dependent child #1 amount

---

## DESCRIPTION

This amount is used for the first child of the family, to calculate the dependent child tax credits (imqctc) for the Quebec Provincial Income Tax.

## CROSS REFERENCE

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	1870.00	-- Quebec Income Tax 1986 - Attachment A & Line 604
ba87.mpr:	1930.00	3.2% Quebec Income Tax 1987 - Attachment A & Line 615
ba88.mpr:	2230.00	15.5% Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	2230.00	0.0% Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	2330.00	4.5% Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	2440.00	4.7% Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	2550.00	4.5% Quebec Income Tax 1992 - Attachment A & Line 367
ba93.mpr:	2600.00	2.0% Quebec Income Tax 1993 - Attachment A & Line 367
ba94.mpr:	2600.00	0.0% Quebec Income Tax 1994 - Attachment A(A) & Line 367
ba95.mpr:	2600.00	0.0% Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	2600.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	2600.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	2600.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	2600.00	0.0% Grown from ba98.mpr using DEFAULT=1.0000

```

ba00.mpr:    2600.00      0.0%   Grown from ba99.mpr using
            DEFAULT=1.0000
ba01.mpr:    2600.00      0.0%   Grown from ba00.mpr using
            DEFAULT=1.0000

```

**QYCXM2** Quebec dependent child #2 amount

---

**DESCRIPTION**

This amount is used for the second and subsequent children, to calculate the dependent child tax credits (imqtc) for the Quebec Provincial Income Tax.

**CROSS REFERENCE**

Function	Description
txqhstr	Compute family-related deductions or credits (Quebec)

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	1370.00	-- Quebec Income Tax 1986 - Attachment A & Line 605
ba87.mpr:	1420.00	3.6% Quebec Income Tax 1987 - Attachment A & Line 616
ba88.mpr:	1895.00	33.5% Quebec Income Tax 1988 - Attachment A & Line 367
ba89.mpr:	1895.00	0.0% Quebec Income Tax 1989 - Attachment A & Line 367
ba90.mpr:	2015.00	6.3% Quebec Income Tax 1990 - Attachment A & Line 367
ba91.mpr:	2110.00	4.7% Quebec Income Tax 1991 - Attachment A & Line 367
ba92.mpr:	2205.00	4.5% Quebec Income Tax 1992 - Attachment A & Line 367

ba93.mpr:	2250.00	2.0%	Quebec Income Tax 1993 - Attachment A & Line 367
ba94.mpr:	2400.00	6.7%	Quebec Income Tax 1994 - Attachment A(A) & Line 367
ba95.mpr:	2400.00	0.0%	Quebec Income Tax 1995 - Attachment A(A) & Line 367
ba96.mpr:	2400.00	0.0%	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	2400.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	2400.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	2400.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	2400.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	2400.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **QYIDL** Quebec deduction limit for investment income

---

### **DESCRIPTION**

The Investment Income Deduction for Quebec Provincial Income Tax is the lower of investment income exclusive of carrying charges ( $idiint + idcagex + imqidivt - idcarry$ ) and this value.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1000.00	-- Quebec Income Tax 1984 - Attachment F & Line 90

ba85.mpr:	1000.00	0.0%	Quebec Income Tax 1985 - Attachment F & Line 92
ba86.mpr:	500.00	-50.0%	Quebec Income Tax 1986 - Attachment F & Line 93
ba87.mpr:	500.00	0.0%	Quebec Income Tax 1987 - Attachment F & Line 85
ba88.mpr:	0.00	--	Quebec Income Tax 1988 (Dropped)
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	0.00	--	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	0.00	--	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	0.00	--	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	0.00	--	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	0.00	--	Grown from ba00.mpr using DEFAULT=1.0000

## **QYPDL** Quebec deduction limit for pension income

---

### **DESCRIPTION**

In calculating taxable income for Quebec Provincial Income Tax, this parameter represents the maximum level of pension income (idipens) that may be claimed as a deduction.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txqitax	Compute taxable income and individual credits (Quebec)

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1000.00	-- Quebec Income Tax 1984 - Attachment F & Line 91
ba85.mpr:	1000.00	0.0% Quebec Income Tax 1985 - Attachment F & Line 93
ba86.mpr:	1000.00	0.0% Quebec Income Tax 1986 - Attachment F & Line 94
ba87.mpr:	500.00	-50.0% Quebec Income Tax 1987 - Attachment F & Line 86
ba88.mpr:	1000.00	100.0% Quebec Income Tax 1988 - Line 374
ba89.mpr:	1000.00	0.0% Quebec Income Tax 1989 - Line 374
ba90.mpr:	1000.00	0.0% Quebec Income Tax 1990 - Line 374
ba91.mpr:	1000.00	0.0% Quebec Income Tax 1991 - Line 374
ba92.mpr:	1000.00	0.0% Quebec Income Tax 1992 - Line 374
ba93.mpr:	1000.00	0.0% Quebec Income Tax 1993 - Line 374
ba94.mpr:	1000.00	0.0% Quebec Income Tax 1994 - Attachment A(A) & Line 367
ba95.mpr:	1000.00	0.0% Quebec Income Tax 1995 - Line 374
ba96.mpr:	1000.00	0.0% Grown from ba95.mpr using DEFAULT=1.0000
ba97.mpr:	1000.00	0.0% Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1000.00	0.0% Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1000.00	0.0% Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1000.00	0.0% Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1000.00	0.0% Grown from ba00.mpr using DEFAULT=1.0000

**REFFLAG**    Read reference results file

---

**DESCRIPTION**

This parameter invokes the reference variable facility. When this parameter is set to 1, the model will read a series of variables (REFVARS) from an SPSM results file (INPREF). Please see the *SPSM User's Guide* for details on the results file facility.

**REFVARS**    Reference results file variables [string]

---

**DESCRIPTION**

The REFVARS parameter lists the names of the variables that the user wishes to read from the results file, and can optionally be used to re-name these variables as well. Please see the *SPSM User's Guide* for details on the results file facility.

**REPNETFLAG**    Social program repayments reduce net income flag

---

**DESCRIPTION**

When set to 1, repayment of social benefits (UI, OAS, FA) are used to reduce net income.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect

ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	1	--	Social benefits repayment
ba90.mpr:	1	--	Social benefits repayment
ba91.mpr:	1	--	Social benefits repayment
ba92.mpr:	1	--	Social benefits repayment
ba93.mpr:	1	--	Social benefits repayment
ba94.mpr:	1	--	Social benefits repayment
ba95.mpr:	1	--	Social benefits repayment
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

---

**ROUNDFLAG**    Round disposable and consumable income

---

**DESCRIPTION**

ROUNDFLAG is normally activated, so that consumable and disposable income are rounded to the nearest dollar before being used for reporting or output purposes. Because SPSM results files always contain rounded data, this action ensures that base/variant comparisons that use disposable or consumable income will be identical whether BASMETH is 1 (read results file) or 2 (create base variables through simulation). When ROUNDFLAG is set to 0, this action is turned off. This action is useful in conjunction with the turning point facility, because otherwise the rounding of consumable income produces a large number of spurious turning points in the household tax function.

---

**RRSPEINC**    Increment to rrsp if conditions & rpp>0

---

**DESCRIPTION**

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPEINC will be added to the RRSP contributions of all persons covered by a registered pension plan whose current RRSP contributions fall between RRSPEMIN and RRSPEMAX.

**RRSPEMAX** Maximum (rpp+rrsp) for increment if rpp>0

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

**RRSPEMIN** Minimum (rpp+rrsp) for increment if rpp>0

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC.

**RRSPIFLAG** RRSP increment activation flag

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, activates a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPEINC and RRSPSINC.

**RRSPSINC** Increment to rrsp if conditions & rpp=0

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. RRSPSINC will be added to the RRSP contributions of all persons not covered by a registered pension plan whose current RRSP contributions fall between RRSPSMIN and RRSPSMAX.

**RRSPSMAX** Maximum (rrsp) for increment if rpp=0

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

**RRSPSMIN** Minimum (rrsp) for increment if rpp=0

---

## DESCRIPTION

This parameter, defined in the database adjustment parameter file, is one of a group of parameters which allow the user to modify (generally increase) base year database values for RRSP contributions. Please see the description of RRSPSINC.

**SAELDOPT** SA for elderly calculation method [1=~SA,2=GIST->~SA,3=diff]

---

## DESCRIPTION

When the value of SAEFLAG is set to 1, this parameter determines the way in which Social Assistance Payments (imisa) will be calculated for the elderly. There are three valid values for SAELDOPT:

1. Social Assistance is set to zero for all persons over age 65
2. Social Assistance (imisa) is set to zero for individuals age 65 and over receiving simulated GIS Supplementation Benefits (imigist), otherwise it is set equal to Reported Social Assistance (idisa).
3. Social Assistance is set equal to the positive difference between reported social assistance and simulated GIS supplements

$$\text{imisa} = \text{idisa} - \text{imigist}$$

## CROSS REFERENCE

Function	Description
sa	Compute social assistance or guarantees

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	1	--	OPTION
ba89.mpr:	1	--	OPTION
ba90.mpr:	1	--	OPTION
ba91.mpr:	1	--	OPTION
ba92.mpr:	1	--	OPTION
ba93.mpr:	1	--	OPTION
ba94.mpr:	1	--	OPTION
ba95.mpr:	1	--	OPTION
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**SAFLAG** Social assistance flag

---

## DESCRIPTION

When SAFLAG is set to 1, social assistance is calculated, otherwise Modelled Social Assistance (imisa) is set to zero. See also SAELDOPT and the sa function description.

## CROSS REFERENCE

Function	Description
sa	Compute social assistance or guarantees

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- To Calculate Social Assistance
ba85.mpr:	1	-- To Calculate Social Assistance
ba86.mpr:	1	-- To Calculate Social Assistance
ba87.mpr:	1	-- To Calculate Social Assistance
ba88.mpr:	1	-- To Calculate Social Assistance
ba89.mpr:	1	-- To Calculate Social Assistance
ba90.mpr:	1	-- To Calculate Social Assistance
ba91.mpr:	1	-- To Calculate Social Assistance
ba92.mpr:	1	-- To Calculate Social Assistance
ba93.mpr:	1	-- To Calculate Social Assistance
ba94.mpr:	1	-- To Calculate Social Assistance
ba95.mpr:	1	-- To Calculate Social Assistance
ba96.mpr:	1	-- Copied from ba95.mpr
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**SAFS** Federal share of social assistance [prov]

---

## DESCRIPTION

In version 5.0 and earlier, this parameter was a single proportion used to determine the proportional splitting of Social Assistance payments between federal and provincial governments. It is now implemented as a vector of ten individual provincial proportions to

correctly account for the modified limits to the growth of CAP payments by the federal government.

This vector parameter is used to determine the proportional splitting of Social Assistance payments between individual provinces and the federal government. This splitting is performed inside the sa function and corresponds to the federal/provincial cost sharing agreements in the Canada Assistance Plan. The value of SAFS is the proportion of reported social assistance which is paid by provincial governments.

## CROSS REFERENCE

Function	Description
sa	Compute social assistance or guarantees

## VALUES

File/Year	Value	Source
ba84.mpr :	10	[Rows] fed CAP office 20/1/93
0.50000		
0.50000		
0.50000		
0.50000		
0.50000		
0.50000		
0.50000		
0.50000		
0.50000		
0.50000		
ba85.mpr :		[Same] fed CAP office 20/1/93
ba86.mpr :		[Same] fed CAP office 20/1/93
ba87.mpr :		[Same] fed CAP office 20/1/93
ba88.mpr :		[Same] fed CAP office 20/1/93
ba89.mpr :		[Same] fed CAP office 20/1/93
ba90.mpr :	10	[Rows] fed CAP office 20/1/93
0.50000		0.0%
0.50000		0.0%
0.50000		0.0%
0.50000		0.0%
0.50000		0.0%

0.48000	-4.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.49000	-2.0%		
ba91.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.35250	-26.6%		
0.50000	0.0%		
0.50000	0.0%		
0.47750	-4.5%		
0.43250	-11.7%		
ba92.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.30000	-14.9%		
0.50000	0.0%		
0.50000	0.0%		
0.45500	-4.7%		
0.38250	-11.6%		
ba93.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.28250	-5.8%		
0.50000	0.0%		
0.50000	0.0%		
0.48750	7.1%		
0.35500	-7.2%		
ba94.mpr:	10	[Rows]	fed CAP office 23/2/94
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.28250	0.0%		
0.50000	0.0%		
0.50000	0.0%		

0.50000	2.6%		
0.35500	0.0%		
ba95.mpr:	10	[Rows]	fed CAP office 29/04/96
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.29750	5.3%		
0.50000	0.0%		
0.50000	0.0%		
0.50000	0.0%		
0.31750	-10.6%		
ba96.mpr:	10	[Rows]	CHST replaces CAP
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
0.00000	-100.0%		
ba97.mpr:		[Same]	Copied from ba96.mpr
ba98.mpr:		[Same]	Copied from ba97.mpr
ba99.mpr:		[Same]	Copied from ba98.mpr
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

---

**SAMPLE**      Size of sample obtained

**DESCRIPTION**

This parameter reports the proportion of sample used for processing. Valid values range from 0 to 1. Should the user interrupt a model run in progress the correct sampling ratio will be calculated and output in the control parameter (.cpr) file.

---

**SAMPLEREQ** Size of sample requested

**DESCRIPTION**

This control parameter allows the user to indicate the size of the sample requested for

processing. The size of the sample actually obtained will be recorded in SAMPLE, and may differ from SAMPLE for a number of reasons among which are:

- The input database file given by INPSPD had fewer records than required to generate the requested sample.
- The input results file given by INPBASMRS had fewer records than required because it was generated with a sample smaller than SAMPLEREQ.
- An SPSM execution always occurs with an integral number of households, therefore the resulting sample may deviate slightly from that requested.

---

**SASFLAG** SAS output facility activation flag

---

## DESCRIPTION

This control parameter is used to activate the SAS native file output facility. A self-documenting file with name OUTSAS in SAS Version 6 format is produced containing variables given by SASVARS rolled up to the level specified by SASUNIT. Please see the *SPSM User's Guide* for more information.

---

**SASKC** Saskatchewan GIS supplement: married pensioners

---

## DESCRIPTION

Maximum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly maximums.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	357.00	--	HWC 1984 & 1985, pages 24 & 36 (Blue Book)
ba85.mpr:	444.00	24.4%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	450.00	1.4%	HWC 1987, page 11 (Blue Book)
ba87.mpr:	630.00	40.0%	HWC 1987, page 11 (Blue Book)
ba88.mpr:	660.00	4.8%	HWC 1988 & 1989, page 21 (Blue Book)
ba89.mpr:	810.00	22.7%	HWC 1989 Edition, section 6.1
ba90.mpr:	810.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	810.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	825.00	1.9%	HWC 1992 Edition, section 6.1
ba93.mpr:	870.00	5.5%	HWC 1993 Edition, section 6.1
ba94.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	870.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	870.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	870.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	870.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	870.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	870.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	870.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## DESCRIPTION

Minimum annual Saskatchewan Income Plan benefits for each person in a married couple where both receive OAS/GIS. Calculated as a sum of monthly minimums.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	54.00	--	HWC 1984, page 37 (Blue Book)
ba85.mpr:	54.00	0.0%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	54.00	0.0%	HWC 1988, page 21 (Blue Book)
ba87.mpr:	54.00	0.0%	HWC 1988, page 21 (Blue Book)
ba88.mpr:	54.00	0.0%	HWC 1988, page 24 (Blue Book)
ba89.mpr:	54.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	54.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	54.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	60.00	11.1%	Saskatchewan Income Plan, Government of Saskatchewan
ba93.mpr:	78.00	30.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba94.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan

ba95.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	78.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	78.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	78.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	78.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	78.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

## **SASKMINS** Saskatchewan GIS supplement minimum benefits: single

---

### **DESCRIPTION**

Minimum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly minimums.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	60.00	--	HWC 1984, page 37 (Blue Book)
ba85.mpr:	60.00	0.0%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	60.00	0.0%	HWC 1988, page 21 (Blue Book)

ba87.mpr:	60.00	0.0%	HWC 1988, page 21 (Blue Book)
ba88.mpr:	60.00	0.0%	HWC 1988, page 24 (Blue Book)
ba89.mpr:	60.00	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	60.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	60.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	78.00	30.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba93.mpr:	132.00	69.2%	Saskatchewan Income Plan, Government of Saskatchewan
ba94.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	132.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba98.mpr:	132.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	132.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	132.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	132.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

---

**SASKRR1** Saskatchewan GIS supplement reduction rate: regular

## DESCRIPTION

Saskatchewan Income Plan reduction rate for single pensioners and married pensioners who are both eligible. This rate is expressed as a proportion of the actual GIS dollar reduction.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1.00000	--	HWC 1984, page 24 (Blue Book)
ba85.mpr:	1.00000	0.0%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	1.00000	0.0%	HWC 1985, page 37 (Blue Book)
ba87.mpr:	1.00000	0.0%	HWC 1985, page 37 (Blue Book)
ba88.mpr:	1.00000	0.0%	HWC 1988, page 37 (Blue Book)
ba89.mpr:	1.00000	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	1.00000	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	1.00000	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	1.00000	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	1.00000	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	1.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	1.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	1.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

## DESCRIPTION

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are not eligible for OAS/GIS. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

## CROSS REFERENCE

Function	Description
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	3.00000	--	HWC 1984, page 24 (Blue Book)
ba85.mpr:	3.00000	0.0%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	3.00000	0.0%	HWC 1985, page 37 (Blue Book)
ba87.mpr:	3.00000	0.0%	HWC 1985, page 37 (Blue Book)
ba88.mpr:	3.00000	0.0%	HWC 1988, page 37 (Blue Book)
ba89.mpr:	3.00000	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	3.00000	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	3.00000	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	3.00000	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	3.00000	0.0%	HWC 1993 Edition, section 6.1

ba94.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	3.00000	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	3.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	3.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	3.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	3.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	3.00000	0.0%	Copied from ba00.mpr

**SASKRR3** Saskatchewan GIS supplement reduction rate: SPA

---

**DESCRIPTION**

Saskatchewan Income Plan reduction rate for married pensioners whose spouses are receiving SPA. This rate is expressed as a dollar reduction for each one dollar actual GIS dollar reduction.

**CROSS REFERENCE**

Function	Description
gist	Compute Provincial GIS top-ups for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.33333	--	HWC 1984, page 24 (Blue Book)
ba85.mpr:	0.33333	0.0%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	0.33333	0.0%	HWC 1985, page 37 (Blue Book)
ba87.mpr:	0.33333	0.0%	HWC 1985, page 37 (Blue Book)

ba88.mpr:	0.33333	0.0%	HWC 1988, page 37 (Blue Book)
ba89.mpr:	0.33333	0.0%	HWC 1989 Edition, section 6.1
ba90.mpr:	0.33333	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	0.33333	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	0.33333	0.0%	HWC 1992 Edition, section 6.1
ba93.mpr:	0.33333	0.0%	HWC 1993 Edition, section 6.1
ba94.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba96.mpr:	0.33333	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	0.33333	0.0%	Copied from ba96.mpr
ba98.mpr:	0.33333	0.0%	Copied from ba97.mpr
ba99.mpr:	0.33333	0.0%	Copied from ba98.mpr
ba00.mpr:	0.33333	0.0%	Copied from ba99.mpr
ba01.mpr:	0.33333	0.0%	Copied from ba00.mpr

## **SASKS** Saskatchewan GIS supplement: single pensioners

---

### **DESCRIPTION**

Maximum annual Saskatchewan Income Plan benefits for single persons, or a married GIS recipient whose spouse is not receiving OAS/GIS/SPA. Calculated as a sum of monthly maximums.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gist	Compute Provincial GIS top-ups for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	450.00	--	HWC 1984 & 1985, pages 24 & 36 (Blue Book)
ba85.mpr:	600.00	33.3%	HWC 1985, page 37 (Blue Book)
ba86.mpr:	600.00	0.0%	HWC 1987, page 11 (Blue Book)
ba87.mpr:	780.00	30.0%	HWC 1987, page 11 (Blue Book)
ba88.mpr:	810.00	3.8%	HWC 1988 & 1989, page 21 (Blue Book)
ba89.mpr:	960.00	18.5%	HWC 1989 Edition, section 6.1
ba90.mpr:	960.00	0.0%	HWC 1990 Edition, section 6.1
ba91.mpr:	960.00	0.0%	HWC 1991 Edition, section 6.1
ba92.mpr:	990.00	3.1%	HWC 1992 Edition, section 6.1
ba93.mpr:	1080.00	9.1%	HWC 1993 Edition, section 6.1
ba94.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba95.mpr:	1080.00	0.0%	Grown from ba94.mpr using DEFAULT=1.0000
ba96.mpr:	1080.00	0.0%	Saskatchewan Income Plan, Government of Saskatchewan
ba97.mpr:	1080.00	0.0%	Grown from ba96.mpr using DEFAULT=1.0000
ba98.mpr:	1080.00	0.0%	Grown from ba97.mpr using DEFAULT=1.0000
ba99.mpr:	1080.00	0.0%	Grown from ba98.mpr using DEFAULT=1.0000
ba00.mpr:	1080.00	0.0%	Grown from ba99.mpr using DEFAULT=1.0000
ba01.mpr:	1080.00	0.0%	Grown from ba00.mpr using DEFAULT=1.0000

**SASTITLE** SAS file label [string]

---

## DESCRIPTION

This control parameter, when activated by SASFLAG, gives the internal label which will be written into the header of the native SAS file given by OUTSAS. This label is used by the SAS system by certain procedures, in particular PROC CONTENTS.

**SASUNIT** SAS output family level

---

## DESCRIPTION

When the SAS file output facility is activated using the SASFLAG parameter, this control parameter is used to specify the family level of analysis of the resulting file. Each record on the output file will correspond to an entity given by SASUNIT. Valid values and their meanings are given below.

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

**SASVARS** Variables selected for SAS output [string]

---

## DESCRIPTION

This control parameter, when activated by SASFLAG, gives a list of all variables to be written to each record of the resulting SAS native file. Any SPSD/M variable, including base and variant values, may be included.

**SBBENM** Seniors Benefit maximum rate for couples

---

## DESCRIPTION

This is the maximum federal Seniors Benefit payable with respect to married pensioners.

## CROSS REFERENCE

Function	Description
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	8452.56	--	Not in effect
ba97.mpr:	8613.16	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	8802.65	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	8996.31	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	9212.22	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	9451.74	2.6%	Grown from ba00.mpr using CPI=1.026

**SBBENS** Seniors Benefit maximum rate for singles

---

## DESCRIPTION

This is the maximum federal Seniors Benefit payable with respect to single pensioners.

## CROSS REFERENCE

Function	Description
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	10426.56	--	Not in effect
ba97.mpr:	10624.66	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	10858.40	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	11097.28	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	11363.61	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	11659.06	2.6%	Grown from ba00.mpr using CPI=1.026

**SBFLAG**      Activate calculation of Seniors Benefit

---

## DESCRIPTION

When this parameter is assigned a value of 1, the Seniors Benefit calculation is activated.

With a value of 0, the calculation of the federal Senior's Benefit is suppressed.

## CROSS REFERENCE

Function	Description
gis	Compute GIS/SPA for elderly
oas	Compute OAS for elderly
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	1	--	Federal Budget 1997

**SBOPTFLG** Optimize Seniors benefit with OAS/GIS

---

## DESCRIPTION

When SBOPTFLG has a value of 0, the calculation of the federal Senior's Benefit is always used. When SBOPTFLG parameter is assigned a value of 1, the Seniors Benefit calculation

is optimized for the nuclear family with respect to OAS/GIS. That is, the nuclear family's consumable income is calculated under the rules for both the Seniors Benefit and the rules for OAS/GIS. Whichever program results in the higher consumable income is the program whose benefits which will be assigned to the individual.

## CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
gis	Compute GIS/SPA for elderly
oas	Compute OAS for elderly
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	1	--	Federal Budget 1997

## DESCRIPTION

This is the supplementary amount by which the supplement portion of the federal Seniors Benefit exceeds maximum GIS. This amount also applies to the SPA program when the Seniors Benefit program is activated with SBFLAG.

## CROSS REFERENCE

Function	Description
senben	Compute Seniors Benefit for elderly

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Not in effect
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPI=1.019
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPI=1.022
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPI=1.022
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPI=1.024

ba01.mpr: 120.00 -- Federal Budget 1997

**SBRL1** Seniors Benefit first benefit reduction plateau

---

**DESCRIPTION**

The federal Seniors Benefit is reduced by a proportion (SBRR1) of income (imsbinc) until it reaches (SBRL1). Beginning at an nuclear family income level (imsbinc) of SBRL2, the benefit is further reduced by a proportion SBRR2 of additional income(imsbinc).

**CROSS REFERENCE**

Function	Description
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	4764.48	--	Not in effect
ba97.mpr:	4855.01	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	4961.82	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	5070.98	2.2%	Grown from ba98.mpr using CPI=1.022

ba00.mpr:	5192.68	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	5327.69	2.6%	Grown from ba00.mpr using CPI=1.026

**SBRL2** Seniors Benefit Second reduction level

---

**DESCRIPTION**

The federal Seniors Benefit is reduced by a proportion (SBRR1) of income (imsbinc) until it reaches (SBRL1). Beginning at an nuclear family income level (imsbinc) of SBRL2, the benefit is further reduced by a proportion SBRR2 of additional income(imsbinc).

**CROSS REFERENCE**

Function	Description
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	25921.00	--	Not in effect
ba97.mpr:	26413.50	1.9%	Grown from ba96.mpr using CPI=1.019

ba98.mpr:	26994.60	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	27588.48	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	28250.60	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	28985.12	2.6%	Grown from ba00.mpr using CPI=1.026

---

**SBRR1** Seniors Benefit First reduction rate

---

**DESCRIPTION**

The federal Seniors Benefit is reduced by a proportion (SBRR1) of income (imsbinc) until it reaches (SBRL1). Beginning at an nuclear family income level (imsbinc) of SBRL2, the benefit is further reduced by a proportion SBRR2 of additional income(imsbinc).

**CROSS REFERENCE**

Function	Description
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect

ba96.mpr:	0.50000	--	Not in effect
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

## **SBRR2** Seniors Benefit Second Reduction Rate

---

### **DESCRIPTION**

The federal Seniors Benefit is reduced by a proportion (SBRR1) of income (imsbinc) until it reaches (SBRL1). Beginning at an nuclear family income level (imsbinc) of SBRL2, the benefit is further reduced by a proportion SBRR2 of additional income(imsbinc).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
senben	Compute Seniors Benefit for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.20000	--	Not in effect
ba97.mpr:	0.20000	0.0%	Copied from ba96.mpr

ba98.mpr:	0.20000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.20000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.20000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.20000	0.0%	Copied from ba00.mpr

**SBSPA** Seniors Benefit maximum rate for SPA

---

**DESCRIPTION**

This parameter is used in the calculation of SPA (imisbspa) when the federal Senior's Benefit flag (SBFLAG) is set to one.

Maximum dollar benefits of the Guaranteed Income Supplement portion of Extended Spouses Allowance for widowed SPA recipients. This amount is combined with the OAS portion of Extended SPA to determine maximum extended SPA benefits. This value is calculated on an annual basis as the sum of the monthly maximums.

**CROSS REFERENCE**

Function	Description
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect

ba96.mpr:	9331.44	--	Not in effect
ba97.mpr:	9508.74	1.9%	Grown from ba96.mpr using CPI=1.019
ba98.mpr:	9717.93	2.2%	Grown from ba97.mpr using CPI=1.022
ba99.mpr:	9931.72	2.2%	Grown from ba98.mpr using CPI=1.022
ba00.mpr:	10170.08	2.4%	Grown from ba99.mpr using CPI=1.024
ba01.mpr:	10434.50	2.6%	Grown from ba00.mpr using CPI=1.026

## **SDSF** Saskatchewan provincial deficit surtax fraction

---

### **DESCRIPTION**

This parameter is the deficit surtax rate applied to Basic Saskatchewan Income Tax.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txsask	Compute provincial taxes for Saskatchewan

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.05000	--	Federal Income Tax T1C (SASK) TC-1992

ba93.mpr:	0.10000	100.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.10000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.10000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.10000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.10000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.10000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr

**SDSRA** Saskatchewan deficit surtax reduction rate

---

**DESCRIPTION**

Saskatchewan Debt Surtax Reduction Amount - Amount deducted from Saskatchewan debt reduction surtax.

**CROSS REFERENCE**

Function	Description
txsask	Compute provincial taxes for Saskatchewan

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect

ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	75.00	--	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	150.00	100.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	150.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	150.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	150.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	150.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	150.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**SECF**                      CPP/QPP contribution rate on self-employment earnings

---

**DESCRIPTION**

In the calculation of CPP contributions on self-employment earnings, this rate is applied to idisenf plus idisefm.

**CROSS REFERENCE**

Function	Description
txinet	Compute net income

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.03600	--      Federal Income Tax 1984 - Line 202 & 203
ba85.mpr:	0.03600	0.0%    Federal Income Tax 1985 - Line 202 & 203

ba86.mpr:	0.03600	0.0%	Federal Income Tax 1986 - Line 202 & 203
ba87.mpr:	0.03800	5.6%	Federal Income Tax 1987 - Line 202 & 203
ba88.mpr:	0.04000	5.3%	Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	0.04200	5.0%	Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	0.04400	4.8%	Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	0.04600	4.5%	Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	0.04800	4.3%	Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	0.05000	4.2%	Thirteenth Actuarial Report - OSFI
ba94.mpr:	0.05200	4.0%	Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	0.05400	3.8%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	0.05600	3.7%	Revenue Canada Source Deductions Office
ba97.mpr:	0.06000	7.1%	Finance Canada News Release, September, 1997
ba98.mpr:	0.06400	6.7%	Finance Canada News Release, September, 1997
ba99.mpr:	0.07000	9.4%	Finance Canada News Release, September, 1997
ba00.mpr:	0.07800	11.4%	Finance Canada News Release, September, 1997
ba01.mpr:	0.08600	10.3%	Finance Canada News Release, September, 1997

## **SEED**

Random number generator seeds

---

## **DESCRIPTION**

This vector control parameter is used to start the streams of pseudo-random numbers used in the model. Up to 20 independent random numbers are generated for each individual and are stored in the variables idrand0 through idrand19. A different sequence of numbers for each activated stream can be generated by changing SEED. The number of streams activated is determined by the number of elements in SEED. Random numbers are used to apply social program or demographic take-up rates.

---

**SELFLAG**      Selection facility activation flag

---

**DESCRIPTION**

The SELFLAG control parameter is used to activate the SPSM selection facility. When SELFLAG is set to 1, the expression in SELSPEC is evaluated for each individual and the result (if true) is propagated to families at the SELUNIT level of analysis. Only individuals (or families) marked as selected will be included in any generated files or reports.

---

**SELMAX**      Selection facility maximum # of households

---

**DESCRIPTION**

SELMAX has been added as an enhancement to the SPSM selection facility. If SELMAX is left at its default value of 0, The selection facility operates as described in the *SPSM User's Guide*. If it is set to a positive integer, SPSM will stop reading the database as soon as SELMAX households have been read. This is useful if the user wished to select just one or a few households for detailed analysis, for example with the turning point facility, or using the detailed reporting capabilities of the text file output facility.

---

**SELSPEC**      Selection specification [string]

---

**DESCRIPTION**

This control parameter, when activated by SELFLAG, is used to specify whether an individual is to be marked as selected or not for the purposes of output and reporting. The expression is evaluated for each individual and is considered true if the result is non-zero. Any SPSD/M variables, including base and variant tax/transfer variables, may be used in SELSPEC. Please see the *SPSM User's Guide* for more information.

---

**SELUNIT**      Selection facility family level

---

**DESCRIPTION**

This control parameter, when activated by SELFLAG, is used to specify the level to which individual selection (computed by applying the expression in SELSPEC) is to be propagated. If SELUNIT is 0, selection remains at the level of individual. If SELUNIT is 1, 2, 3, or 4, then selection of any individual in the family unit implies selection of all members in the

unit. Valid values of SELUNIT and their meanings are given below.

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

**SFAOUT**      Proportion of social assistance to eliminate

---

## DESCRIPTION

This parameter is used in runs which require the substitution of Federal Social Assistance with alternative programs (e.g., guaranteed income).

## CROSS REFERENCE

Function	Description
sa	Compute social assistance or guarantees

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	User supplied
ba85.mpr:	0.00000	--	User supplied
ba86.mpr:	0.00000	--	User supplied
ba87.mpr:	0.00000	--	User supplied
ba88.mpr:	0.00000	--	User supplied
ba89.mpr:	0.00000	--	User supplied
ba90.mpr:	0.00000	--	User supplied
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied
ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr

ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**SFTAX** Saskatchewan provincial flat surtax rate on net income

---

**DESCRIPTION**

Beginning in 1984, a surtax was applied to Saskatchewan Provincial Tax based on this fraction of net income.

**CROSS REFERENCE**

Function	Description
txsask	Compute provincial taxes for Saskatchewan

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00500	-- Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	0.01000	100.0% Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	0.01500	50.0% Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	0.02000	33.3% Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.02000	0.0% Federal Income Tax T1C (SASK) TC-1992

ba93.mpr:	0.02000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.02000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.02000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.02000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.02000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.02000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02000	0.0%	Copied from ba00.mpr

## **SPAFLAG** Extended SPA eligibility probabilities flag

---

### **DESCRIPTION**

When the value of this parameter is 1, specific probabilities are applied to determine eligible population for extended SPA (SPAFE & SPAME). Eligibility is determined from the probability that a widow(er) currently aged 60-64 had a spouse aged 65+ at the time of his(her) death.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	1	-- HWC 1984, page 15 (Blue Book)
ba85.mpr:	1	-- HWC 1985, page 24 (Blue Book)
ba86.mpr:	0	-- HWC 1986, page 24 (Blue Book) (Dropped)

ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

**SPAFE** SPA take-up rate: eligible female widow [age,probability]

---

**DESCRIPTION**

These are probabilities applied to determine eligible female population for extended SPA. Eligibility is determined from the probability that a widow(er) currently aged 60-64 had a spouse aged 65+ at the time of his(her) death.

For widow(er)s currently aged 60, these probabilities were estimated using 1980-82 mortality rates for the married population and the age distribution of spouses as tabulated from the 1981 Census. This provides a distribution for the age at death of the spouse. The probability of eligibility is the ratio of spouse deaths at ages 65+ to all spouse deaths.

For widow(er)s currently aged 61-64, allowance is made for the possibility that the death took place in a previous year. In that event, age at death distributions are calculated as before and aggregated over the 2-4 year intervals in which the death might have occurred. Aggregation involves adjustment for the mortality of the widowed partner. In this case, the probability of eligibility is the ratio of spouse deaths at age 65+ with surviving partners to all spouse deaths with surviving partners.

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly

## VALUES

File/Year	Value	Source
ba84.mpr:	5	[Rows] Special Tabulation, 1981 Census
60	0.465	(0.0380)
61	0.503	(0.0440)
62	0.547	(0.0420)
63	0.589	(0.0400)
64	0.629	(0.0400)
ba85.mpr:		[Same] Special Tabulation, 1981 Census
ba86.mpr:		[Same] Special Tabulation, 1981 Census
ba87.mpr:		[Same] Special Tabulation, 1981 Census
ba88.mpr:		[Same] Special Tabulation, 1981 Census
ba89.mpr:		[Same] Special Tabulation, 1981 Census
ba90.mpr:		[Same] Special Tabulation, 1981 Census
ba91.mpr:		[Same] Special Tabulation, 1981 Census
ba92.mpr:		[Same] Special Tabulation, 1981 Census
ba93.mpr:		[Same] Special Tabulation, 1981 Census
ba94.mpr:		[Same] Special Tabulation, 1981 Census
ba95.mpr:		[Same] Special Tabulation, 1981 Census
ba96.mpr:		[Same] Special Tabulation, 1981 Census
ba97.mpr:		[Same] Copied from ba96.mpr
ba98.mpr:		[Same] Copied from ba97.mpr
ba99.mpr:		[Same] Copied from ba98.mpr
ba00.mpr:		[Same] Copied from ba99.mpr
ba01.mpr:		[Same] Copied from ba00.mpr

**DESCRIPTION**

Probabilities applied to determine eligible male population for extended SPA. See description for SPAFE.

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly

**VALUES**

File/Year	Value	Source
ba84.mpr:	5	[Rows] Special Tabulation, 1981 Census
	60	0.096 (0.0150)
	61	0.111 (0.0180)
	62	0.129 (0.0240)
	63	0.153 (0.0320)
	64	0.185 (0.0320)
ba85.mpr:		[Same] Special Tabulation, 1981 Census
ba86.mpr:		[Same] Special Tabulation, 1981 Census
ba87.mpr:		[Same] Special Tabulation, 1981 Census
ba88.mpr:		[Same] Special Tabulation, 1981 Census
ba89.mpr:		[Same] Special Tabulation, 1981 Census
ba90.mpr:		[Same] Special Tabulation, 1981 Census
ba91.mpr:		[Same] Special Tabulation, 1981 Census

ba92.mpr:	[Same]	Special Tabulation, 1981
	Census	
ba93.mpr:	[Same]	Special Tabulation, 1981
	Census	
ba94.mpr:	[Same]	Special Tabulation, 1981
	Census	
ba95.mpr:	[Same]	Special Tabulation, 1981
	Census	
ba96.mpr:	[Same]	Special Tabulation, 1981
	Census	
ba97.mpr:	[Same]	Copied from ba96.mpr
ba98.mpr:	[Same]	Copied from ba97.mpr
ba99.mpr:	[Same]	Copied from ba98.mpr
ba00.mpr:	[Same]	Copied from ba99.mpr
ba01.mpr:	[Same]	Copied from ba00.mpr

## **SPAOASRR** OAS portion of SPA taxback rate

---

### **DESCRIPTION**

Reduction rate applied to the OAS portion of Spouses Allowance, Extended Spouses Allowance and Widowed Spouses Allowance.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits
senben	Compute Seniors Benefit for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.75000	--	Redbook, 1988 Edition
ba85.mpr:	0.75000	0.0%	Redbook, 1988 Edition
ba86.mpr:	0.75000	0.0%	Redbook, 1988 Edition
ba87.mpr:	0.75000	0.0%	Redbook, 1988 Edition

ba88.mpr:	0.75000	0.0%	Redbook, 1988 Edition
ba89.mpr:	0.75000	0.0%	Redbook, 1989 Edition
ba90.mpr:	0.75000	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	0.75000	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	0.75000	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	0.75000	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	0.75000	0.0%	Redbook, 1994 Edition, p.
		X.7	
ba95.mpr:	0.75000	0.0%	Redbook, 1996 Edition, p.
		X.7	
ba96.mpr:	0.75000	0.0%	Redbook, 1996 Edition, p.
		X.7	
ba97.mpr:	0.75000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.75000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.75000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.75000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.75000	0.0%	Copied from ba00.mpr

**SPARL** SPA reduction point: one married/ widowed

---

**DESCRIPTION**

The level of previous year annual family income above which the OAS portion of the SPA starts to be paid at a reduced rate to a married or widowed SPA recipient.

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly
senben	Compute Seniors Benefit for elderly

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	48.00	--	Redbook, 1988 Edition
ba85.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba86.mpr:	48.00	0.0%	Redbook, 1988 Edition

ba87.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba88.mpr:	48.00	0.0%	Redbook, 1988 Edition
ba89.mpr:	48.00	0.0%	Redbook, 1989 Edition
ba90.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba91.mpr:	48.00	0.0%	Redbook, 1991 Edition, p. X7
ba92.mpr:	48.00	0.0%	Redbook, 1992 Edition, p. X7
ba93.mpr:	48.00	0.0%	Redbook, 1993 Edition, p. X7
ba94.mpr:	48.00	0.0%	Redbook, 1994 Edition, p. X.7
ba95.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba96.mpr:	48.00	0.0%	Redbook, 1996 Edition, p. X.7
ba97.mpr:	48.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	48.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	48.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	48.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	48.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **SPAT** SPA take-up rate by benefit level [benefit,rate]

---

### **DESCRIPTION**

Probability by SPA benefit level group of applying for the Spouses Allowance for an eligible married person under the calculation of the federal Senior's Benefits (SBFLAG == 1). The parameter GISTURFLAG must be set to 1 for these probabilities to be applied.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
gis	Compute GIS/SPA for elderly

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] HRDC special Tabulation, 1992
0	0.550	(0.0001)
2821	0.720	(0.0003)
3632	1.000	(0.0003)
ba85.mpr:	3	[Rows] Grown from ba84.mpr using CPI=1.039
0	0.550	(0.0001)
2931	0.720	(0.0003)
3774	1.000	(0.0003)
ba86.mpr:	3	[Rows] Grown from ba85.mpr using CPI=1.042
0	0.550	(0.0001)
3054	0.720	(0.0003)
3933	1.000	(0.0003)
ba87.mpr:	3	[Rows] Grown from ba86.mpr using CPI=1.044
0	0.550	(0.0001)
3188	0.720	(0.0003)
4106	1.000	(0.0003)
ba88.mpr:	3	[Rows] Grown from ba87.mpr using CPI=1.040
0	0.550	(0.0001)
3316	0.720	(0.0003)
4270	1.000	(0.0003)
ba89.mpr:	3	[Rows] Grown from ba88.mpr using CPI=1.050
0	0.550	(0.0000)
3482	0.720	(0.0003)
4484	1.000	(0.0003)
ba90.mpr:	3	[Rows] Grown from ba89.mpr using CPI=1.048
0	0.550	(0.0000)
3649	0.720	(0.0003)
4699	1.000	(0.0003)
ba91.mpr:	3	[Rows] Grown from ba90.mpr using CPI=1.056
0	0.550	(0.0000)
3853	0.720	(0.0003)
4962	1.000	(0.0003)

```

ba92.mpr:      3          [Rows]   Grown from ba91.mpr using
                CPI=1.015
                0      0.550  (0.0000)
                3911  0.720  (0.0002)
                5036  1.000  (0.0002)
ba93.mpr:      3          [Rows]   Grown from ba92.mpr using
                CPI=1.018
                0      0.550  (0.0000)
                3981  0.720  (0.0002)
                5127  1.000  (0.0002)
ba94.mpr:      3          [Rows]   Grown from ba93.mpr using
                CPI=1.002
                0      0.550  (0.0000)
                3989  0.720  (0.0002)
                5137  1.000  (0.0002)
ba95.mpr:      3          [Rows]   Grown from ba94.mpr using
                CPI=1.021
                0      0.550  (0.0000)
                4073  0.720  (0.0002)
                5245  1.000  (0.0002)
ba96.mpr:      3          [Rows]   Grown from ba95.mpr using
                CPI=1.016
                0      0.550  (0.0000)
                4138  0.720  (0.0002)
                5329  1.000  (0.0002)
ba97.mpr:      3          [Rows]   Grown from ba96.mpr using
                CPI=1.019
                0      0.550  (0.0000)
                4217  0.720  (0.0002)
                5430  1.000  (0.0002)
ba98.mpr:      3          [Rows]   Grown from ba97.mpr using
                CPI=1.022
                0      0.550  (0.0000)
                4310  0.720  (0.0002)
                5549  1.000  (0.0002)
ba99.mpr:      3          [Rows]   Grown from ba98.mpr using
                CPI=1.022
                0      0.550  (0.0000)
                4405  0.720  (0.0002)
                5671  1.000  (0.0002)
ba00.mpr:      3          [Rows]   Grown from ba99.mpr using
                CPI=1.024
                0      0.550  (0.0000)
                4511  0.720  (0.0002)
                5807  1.000  (0.0002)
ba01.mpr:      3          [Rows]   Grown from ba00.mpr using
                CPI=1.026

```

0	0.550	(0.0000)
4628	0.720	(0.0002)
5958	1.000	(0.0002)

---

**SPAXO**                      Benefit Cross-over GIS/SPA vs GIS one pensioner couple

---

**DESCRIPTION**

SPAXO represents the level of family income at which the dollar benefits for GIS to a single pensioner married to a non-pensioner spouse exactly equal the combined GIS/SPA dollar benefits payable to a GIS/SPA married couple. The figure is calculated as a fixed relationship to other input parameters as follows. This is a derived parameter calculated in mpc.c.

$$SPAXO = 2 * MP.GISBE2 - MP.GISBE1;$$

**CROSS REFERENCE**

Function	Description
gis	Compute GIS/SPA for elderly
mpc	Calculate derived model parameters and do edits

---

**SPTF**                      Saskatchewan provincial tax fraction

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.51000	--	Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	0.50500	-1.0%	Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	0.50000	-1.0%	Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.50000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

## **SRDOPT** Saskatchewan tax reduction calculation option

---

## DESCRIPTION

When SRDOPT has a value of 1 the Saskatchewan tax reduction is calculated based on provincial taxes. With a value of 2 the Saskatchewan tax reduction is calculated based on net

income.

## CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	2	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**SSCI** Saskatchewan surtax cut-in

---

## DESCRIPTION

This is the level of Basic Saskatchewan Income Tax above which the surtax (at rate SSF) is applied.

## CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	4000.00	-- Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	4000.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	4000.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	4000.00	0.0% Grown from ba97.mpr using NONE=1.0000

```

ba99.mpr:    4000.00      0.0%   Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:    4000.00      0.0%   Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    4000.00      0.0%   Grown from ba00.mpr using
              NONE=1.0000

```

**SSF** Saskatchewan provincial high income surtax fraction

---

## DESCRIPTION

This is the surtax rate applied to Basic Saskatchewan Income Tax in excess of the amount SSCI.

## CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.12000	-- Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.12000	0.0% Federal Income Tax T1C (SASK) TC-1990

ba91.mpr:	0.15000	25.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.15000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.15000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.15000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.15000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.15000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.15000	0.0%	Copied from ba00.mpr

## **SSTR** Saskatchewan spousal & married equivalent tax reduction

---

### **DESCRIPTION**

The Saskatchewan tax reduction is increased by the amount SSTR if a federal married exemption or tax credit is claimed.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txsask	Compute provincial taxes for Saskatchewan

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect

ba87.mpr:	300.00	--	Federal Income Tax T1C
		(SASK)	TC-1987
ba88.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	TC-1988
ba89.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	TC-1989
ba90.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	TC-1990
ba91.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	TC-1991
ba92.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	TC-1992
ba93.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	TC-1993
ba94.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	1994
ba95.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	1995
ba96.mpr:	300.00	0.0%	Federal Income Tax T1C
		(SASK)	1996
ba97.mpr:	300.00	0.0%	Grown from ba96.mpr using
			NONE=1.0000
ba98.mpr:	300.00	0.0%	Grown from ba97.mpr using
			NONE=1.0000
ba99.mpr:	300.00	0.0%	Grown from ba98.mpr using
			NONE=1.0000
ba00.mpr:	300.00	0.0%	Grown from ba99.mpr using
			NONE=1.0000
ba01.mpr:	300.00	0.0%	Grown from ba00.mpr using
			NONE=1.0000

---

**STDED**      Standard deduction from net income

**DESCRIPTION**

The standard deduction for medical claims and charitable contributions was eliminated in 1984. Before 1984, no receipts were necessary for medical claims and charitable contributions under this amount.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Federal Income Tax 1984 (Dropped)
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Grown from ba93.mpr using NONE=1.0000
ba95.mpr:	0.00	-- Grown from ba94.mpr using NONE=1.0000
ba96.mpr:	0.00	-- Grown from ba95.mpr using NONE=1.0000
ba97.mpr:	0.00	-- Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	0.00	-- Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	0.00	-- Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	0.00	-- Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	-- Grown from ba00.mpr using NONE=1.0000

## DESCRIPTION

The annual maximum standard federal Family Allowance per child for all provinces except Alberta and Quebec.

## CROSS REFERENCE

Function	Description
fa	Compute family allowance

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	359.40	--	Redbook, 1988 Edition, p. D2
ba85.mpr:	375.24	4.4%	Redbook, 1988 Edition, p. D2
ba86.mpr:	378.96	1.0%	Redbook, 1988 Edition, p. D2
ba87.mpr:	383.16	1.1%	Redbook, 1988 Edition, p. D2
ba88.mpr:	388.56	1.4%	Redbook, 1988 Edition, p. D2
ba89.mpr:	392.88	1.1%	Redbook, 1989 Edition, p. D2
ba90.mpr:	399.96	1.8%	Redbook, 1991 Edition, p. D2
ba91.mpr:	407.16	1.8%	Redbook, 1991 Edition, p. D2
ba92.mpr:	418.56	2.8%	Redbook, 1992 Edition, p. D2
ba93.mpr:	0.00	--	Dropped in 1993
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000

ba01.mpr: 0.00 -- Grown from ba00.mpr using  
CPIM3=1.000

**STRBA** Saskatchewan tax reduction base amount

---

**DESCRIPTION**

If SRDOPT has the value 2 then the entitled amount of the Saskatchewan tax reduction is reduced by STRRR percent of net income in excess of STRBA.

**CROSS REFERENCE**

Function	Description
txsask	Compute provincial taxes for Saskatchewan

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	10000.00	-- Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	10000.00	0.0% Federal Income Tax T1C (SASK) 1994

ba95.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	10000.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	10000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	10000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	10000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	10000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	10000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **STRBR** Saskatchewan basic provincial tax reduction

---

### **DESCRIPTION**

A reduction in Basic Saskatchewan Provincial Income Tax of this amount is allowed for all Saskatchewan filers. This tax reduction is augmented for senior citizens and filers with children. It is reduced by a proportion of Saskatchewan Tax Payable (STRRR) exceeding the total tax reductions.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txsask	Compute provincial taxes for Saskatchewan

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	160.00	-- Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	210.00	31.3% Federal Income Tax T1C (SASK) TC-1985

ba86.mpr:	260.00	23.8%	Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	200.00	-23.1%	Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	200.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	200.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	200.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	200.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **STRCL** Saskatchewan child tax reduction limit

---

### **DESCRIPTION**

The maximum total tax reduction (number of children times STRPC) allowed in the calculation of the Saskatchewan Provincial Tax Reduction.

## CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	300.00	--	Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	300.00	0.0%	Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	800.00	166.7%	Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	800.00	0.0%	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	800.00	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	800.00	0.0%	Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	800.00	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	800.00	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	1000.00	25.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	1000.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	1000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	1000.00	0.0%	Grown from ba97.mpr using NONE=1.0000

ba99.mpr:	1000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	1000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	1000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **STRPC** Saskatchewan tax reduction per child

---

### **DESCRIPTION**

A tax reduction of this amount is applied for all children under the age of 18 years in the calculation of the Saskatchewan Provincial Tax Reduction.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txsask	Compute provincial taxes for Saskatchewan

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	50.00	--	Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	50.00	0.0%	Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	50.00	0.0%	Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	200.00	300.0%	Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1990

ba91.mpr:	200.00	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	225.00	12.5%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	250.00	11.1%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	250.00	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	250.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	250.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	250.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	250.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	250.00	0.0%	Grown from ba00.mpr using NONE=1.0000

## **STRRR** Saskatchewan tax reduction rate

---

### **DESCRIPTION**

This parameter represents the rate at which total Saskatchewan Provincial Income Tax reduction is reduced. This is applied to basic Saskatchewan income tax exceeding the total tax reductions (STRBR, SSCI, and the total tax reduction on behalf of children).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.30000	--	Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	0.30000	0.0%	Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	0.30000	0.0%	Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	0.05000	-83.3%	Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1994
ba95.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1995
ba96.mpr:	0.05000	0.0%	Federal Income Tax T1C (SASK) 1996
ba97.mpr:	0.05000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.05000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

## STRSC

Saskatchewan tax reduction for senior citizens

---

## DESCRIPTION

All Saskatchewan filers age 65 and over receive a reduction in provincial income taxes of this amount.

## CROSS REFERENCE

Function	Description
txsask	Compute provincial taxes for Saskatchewan

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	50.00	-- Federal Income Tax T1C (SASK) TC-1984
ba85.mpr:	50.00	0.0% Federal Income Tax T1C (SASK) TC-1985
ba86.mpr:	50.00	0.0% Federal Income Tax T1C (SASK) TC-1986
ba87.mpr:	200.00	300.0% Federal Income Tax T1C (SASK) TC-1987
ba88.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1988
ba89.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1989
ba90.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1990
ba91.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1991
ba92.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1992
ba93.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) TC-1993
ba94.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1994
ba95.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1995
ba96.mpr:	200.00	0.0% Federal Income Tax T1C (SASK) 1996
ba97.mpr:	200.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	200.00	0.0% Grown from ba97.mpr using NONE=1.0000

ba99.mpr:	200.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	200.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	200.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**T0AFLAG** Canada totals table flag (Units)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 0A, which contains counts of units having non-zero values for various variables. The level of analysis is specified by the TABUNIT parameter.

---

**T0FLAG** Canada totals table flag (Dollars)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 0, which contains counts and sums of various variables. The level of analysis is specified by the TABUNIT parameter.

---

**T1AFLAG** Provincial totals table flag (Units)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 1A, which contains counts of units having non-zero values for various variables by province. The level of analysis is specified by the TABUNIT parameter.

---

**T1FLAG** Provincial totals table flag (Dollars)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 1, which contains counts and sums of various variables by province. The level of analysis is specified by the TABUNIT parameter.

**T2AFLAG**      Income group totals table flag (Units)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 2A, which contains counts of units having non-zero values for various variables by income classes as determined by the breakpoints specified in the INCGP parameter. The level of analysis is specified by the TABUNIT parameter.

**T2FLAG**      Income group totals table flag (Dollars)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 2, which contains counts and sums of various variables by income classes as determined by the breakpoints specified in the parameter INCGP. The level of analysis is specified by the TABUNIT parameter.

**T3AFLAG**      Family type totals table flag (Units)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 3A, which contains counts of units having non-zero values by family type. The level of analysis is specified by the TABUNIT parameter.

**T3FLAG**      Family type totals table flag (Dollars)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 3, which contains counts and sums of various variables by family type. The level of analysis is specified by the TABUNIT parameter.

---

**T4AFLAG** LICO ratio group totals table flag (Units)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts of units having non-zero values by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

---

**T4FLAG** LICO ratio group totals table flag (Dollars)

---

**DESCRIPTION**

This control parameter, when set to 1, activates hard-wired Table 4A, which contains counts and sums of various variables by poverty threshold ratio classes given by PVRAT and PTF. The level of analysis is specified by the TABUNIT parameter.

---

**TABDELTA** Built-in tables winner/loser threshold

---

**DESCRIPTION**

This is the dollar amount used to determine winners and losers for purposes of producing certain rows of the hard-wired tables. The difference in consumable income between base and variant is compared to TABDELTA at the TABUNIT level of analysis to determine a winner or loser.

---

**TABUNIT** Built-in tables family level

---

**DESCRIPTION**

Reporting variables are summed over the family unit specified by TABUNIT in order to produce the hard-wired tables. Valid values and their meanings are given below.

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

## **TARGETYEAR** Year of analysis

---

### **DESCRIPTION**

This parameter controls the phasing in of certain social support programs. Valid values include all 4 digit integers listed below (e.g. 1994 is a valid value).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
oas	Compute OAS for elderly

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	1984	--	Given as YEAR=...
ba85.mpr:	1985	--	Given as YEAR=...
ba86.mpr:	1986	--	Given as YEAR=...
ba87.mpr:	1987	--	Given as YEAR=...
ba88.mpr:	1988	--	Given as YEAR=...
ba89.mpr:	1989	--	Given as YEAR=...
ba90.mpr:	1990	--	Given as YEAR=...
ba91.mpr:	1991	--	Given as YEAR=...
ba92.mpr:	1992	--	Given as YEAR=...
ba93.mpr:	1993	--	Given as YEAR=...
ba94.mpr:	1994	--	Given as YEAR=...
ba95.mpr:	1995	--	Given as YEAR=...
ba96.mpr:	1996	--	Given as YEAR=...
ba97.mpr:	1997	--	Given as YEAR=...
ba98.mpr:	1998	--	Given as YEAR=...
ba99.mpr:	1999	--	Given as YEAR=...
ba00.mpr:	2000	--	Given as YEAR=...
ba01.mpr:	2001	--	Given as YEAR=...

**TPFLAG** Turning point facility activation flag

---

## DESCRIPTION

TPFLAG is used to activate the turning point facility.

**TPLL** Lower limit for modified variables

---

## DESCRIPTION

TPLL specifies the lower limit of the independent variable for use in the turning point facility.

**TPMETH** Method for modifying variables [1=additive, 2=multiplicative]

---

## DESCRIPTION

TPMETH indicates which of two methods the turning point facility will use to modify the independent variables in TPVARS for the persons identified by TPSPEC, in order to compute the household tax function. Method 1 changes the variables in TPVARS between the limits given by TPLL and TPUL. Method 2 scales the variables relative to their original database values between the limits given by TPLL and TPUL.

**TPSPEC** Expression identifying individuals to change [string]

---

## DESCRIPTION

TPSPEC, used in the turning point facility, is a logical expression in SPSM variables that identifies which persons in the household are to have incomes modified as independent variables in computing the tax function.

**TPUL** Upper limit for modified variables

---

## DESCRIPTION

TPUL specifies the upper limit of the independent variable for use in the turning point

facility.

**TPVARS** Variables to modify [string]

---

## DESCRIPTION

TPVARS, used in the turning point facility, indicates which variable or variables are to be modified as independent variables to compute the household tax function.

**TUITOPT** Tuition deduction/credit option [1=deduction,2=credit]

---

## DESCRIPTION

This parameter controls the tax treatment of the Tuition Deduction. With a value of 1, the tuition fees (idtuin) are treated as a deduction from net income and with a value of 2, as a tax credit.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION

```

ba93.mpr:    2          --      OPTION
ba94.mpr:    2          --      OPTION
ba95.mpr:    2          --      OPTION
ba96.mpr:    2          --      Copied from ba95.mpr
ba97.mpr:    2          --      Copied from ba96.mpr
ba98.mpr:    2          --      Copied from ba97.mpr
ba99.mpr:    2          --      Copied from ba98.mpr
ba00.mpr:    2          --      Copied from ba99.mpr
ba01.mpr:    2          --      Copied from ba00.mpr

```

**UIBAF**                    UI benefit recovery base amount factor (UI and EI)

---

**DESCRIPTION**

The UI benefit recovery base amount (UIBRA) is calculated as the annual maximum insurable earnings (UIERNMAX \* 52) times UIBAF.

This parameter applies to UI and EI programs.

**CROSS REFERENCE**

Function	Description
mpc	Calculate derived model parameters and do edits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1.50000	-- Federal Income Tax 1984 - Line 250
ba85.mpr:	1.50000	0.0% Federal Income Tax 1985 - Line 250
ba86.mpr:	1.50000	0.0% Federal Income Tax 1986 - Line 250
ba87.mpr:	1.50000	0.0% Federal Income Tax 1987 - Line 250
ba88.mpr:	1.50000	0.0% Federal Income Tax 1988 - Line 250

ba89.mpr:	1.50000	0.0%	Federal Income Tax 1989 - Line 235
ba90.mpr:	1.50000	0.0%	Federal Income Tax 1990 - Line 235
ba91.mpr:	1.50000	0.0%	Federal Income Tax 1991 - Line 235
ba92.mpr:	1.50000	0.0%	Federal Income Tax 1992 - Line 235
ba93.mpr:	1.50000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	1.50000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	1.50000	0.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	1.25000	-16.7%	Federal Income Tax 1996 - Line 235
ba97.mpr:	1.00000	-20.0%	Human Resources Development
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

---

**UIBAFNR**      UI EI benefit recovery base amount factor for non-repeaters (EI only)

---

## DESCRIPTION

The EI benefit recovery amount for persons who have received less than a set number of weeks of EI in the past or who are not on a regular EI claim (UIBRANR) is calculated as a proportion of the base EI benefit recovery amount (UIBRA) times UIBAFNR.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits

## VALUES

File/Year	Value	Growth Source	
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	1.25000	--	Human Resources Development
ba98.mpr:	1.25000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.25000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.25000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.25000	0.0%	Copied from ba00.mpr

### **UIBASEYRMAX** Maximum insurable earnings for base year

---

## DESCRIPTION

Dollar value of maximum insurable earnings.

### **UIBASFLAG** Basic phase calculation flag (UI and EI)

---

## DESCRIPTION

Flag which determines whether the initial phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameters applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	FLAG
ba85.mpr:	1	--	FLAG
ba86.mpr:	1	--	FLAG
ba87.mpr:	1	--	FLAG
ba88.mpr:	1	--	FLAG
ba89.mpr:	1	--	FLAG
ba90.mpr:	1	--	FLAG
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**UIBASOPT** UI reform option [1=normal, 2=Apr'89] (UI and EI)

---

## DESCRIPTION

When UIBASOPT is set to 1 then unemployment insurance benefits will be calculated using the UI system as legislated from 1984 through 1989. When UIBASOPT is set to 2 then the proposed reform UI system announced in April 1989 by the Minister of Employment and Immigration, will be used to calculate benefits. The reform involved switching from a regional extended phase to a new schedule of maximum weeks of benefits by regional unemployment rate and number of qualifying weeks. This reform remained in place as part

of the EI reforms announced in December 1995.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	1	--	OPTION
ba89.mpr:	1	--	OPTION
ba90.mpr:	1	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION
ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**UIBASRATE** Benefit rate for basic phase (UI only)

---

## DESCRIPTION

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.60000	--	U.I. ACT
ba85.mpr:	0.60000	0.0%	U.I. ACT
ba86.mpr:	0.60000	0.0%	U.I. ACT
ba87.mpr:	0.60000	0.0%	U.I. ACT
ba88.mpr:	0.60000	0.0%	U.I. ACT
ba89.mpr:	0.60000	0.0%	U.I. ACT
ba90.mpr:	0.60000	0.0%	U.I. ACT
ba91.mpr:	0.60000	0.0%	U.I. ACT
ba92.mpr:	0.60000	0.0%	U.I. ACT
ba93.mpr:	0.57000	-5.0%	Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	0.55000	-3.5%	1994 Federal Budget
ba95.mpr:	0.55000	0.0%	1994 Federal Budget
ba96.mpr:	0.55000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.55000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.55000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.55000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.55000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.55000	0.0%	Copied from ba00.mpr

**UIBRA** UI repayment base amount (UI and EI)

---

## DESCRIPTION

If UI benefits (imiuib) have been received, a proportion (UIBRP) of net income in excess of this amount or of total benefits is repayable. This is a derived parameter calculated in mpc.c.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income

**UIBRANR** EI repayment base amount for non-repeaters (EI only)

---

## DESCRIPTION

If EI benefits (imiuib) have been received, a proportion of net income in excess of this amount or of total benefits is repayable. The amount can depend on the type of claim and on previous receipt of EI. If the claim is not a regular EI claim or if a person has received less than a certain number of weeks of EI in the past (UIEINRT), then the amount which is repayable is UIBRANR. Otherwise, the amount repayable is (UIBRA). This is a derived parameter calculated in mpc.c using (UIBAFNR).

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income

**UIBRP** UI benefit recovery portion (UI only)

---

## DESCRIPTION

If unemployment insurance benefits (imiuib) have been received and net income is in excess of the base amount (UIBRA), this proportion is applied to the lower of (a) total UI benefits

and (b) the excess net income, to calculate the repayment which is also a deduction from net income.

This parameter applies only if UIEIOPT is set to 1 (Before the December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.30000	-- Federal Income Tax 1984 - Line 250
ba85.mpr:	0.30000	0.0% Federal Income Tax 1985 - Line 250
ba86.mpr:	0.30000	0.0% Federal Income Tax 1986 - Line 250
ba87.mpr:	0.30000	0.0% Federal Income Tax 1987 - Line 250
ba88.mpr:	0.30000	0.0% Federal Income Tax 1988 - Line 250
ba89.mpr:	0.30000	0.0% Federal Income Tax 1989 - Line 235
ba90.mpr:	0.30000	0.0% Federal Income Tax 1990 - Line 235
ba91.mpr:	0.30000	0.0% Federal Income Tax 1991 - Line 235
ba92.mpr:	0.30000	0.0% Federal Income Tax 1992 - Line 235
ba93.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	0.30000	0.0% Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	0.30000	0.0% Copied from ba95.mpr

ba97.mpr:	0.30000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.30000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.30000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.30000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.30000	0.0%	Copied from ba00.mpr

**UIBXWK** User define behavioral response to minimum divisor [uer][rate] (EI only)

---

## DESCRIPTION

Probability than a person will make up the extra weeks in order to avoid falling under the minimum divisor rule. It is a user-defined behavioural parameter which depends on the unemployment rate in the region. It is only in effect when UIEIDIVOPT is equal to 3 and UIEIOPT is equal to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source
ba84.mpr:	2	[Rows] Not in effect
	0	0.000 (0.0000)
	0	0.000 (0.0000)
ba85.mpr:		[Same] Not in effect
ba86.mpr:		[Same] Not in effect
ba87.mpr:		[Same] Not in effect
ba88.mpr:		[Same] Not in effect
ba89.mpr:		[Same] Not in effect
ba90.mpr:		[Same] Not in effect
ba91.mpr:		[Same] Not in effect
ba92.mpr:		[Same] Not in effect
ba93.mpr:		[Same] Not in effect
ba94.mpr:		[Same] Not in effect
ba95.mpr:		[Same] Not in effect

ba96.mpr:	[Same]	Not in effect
ba97.mpr:	[Same]	Option
ba98.mpr:	[Same]	Copied from ba97.mpr
ba99.mpr:	[Same]	Copied from ba98.mpr
ba00.mpr:	[Same]	Copied from ba99.mpr
ba01.mpr:	[Same]	Copied from ba00.mpr

---

**UICOPT**      UI contributions deduction/credit option [1=deduction,2=credit]

## DESCRIPTION

This parameter controls the tax treatment of Unemployment Insurance contributions, imuic. With a value of 1, Unemployment Insurance Contributions are treated as deductions from net income and with a value of 2, a proportion FNTCR of UI contributions are taken as a tax credit.

This parameter applies in UI and EI programs.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	OPTION
ba85.mpr:	1	--	OPTION
ba86.mpr:	1	--	OPTION
ba87.mpr:	1	--	OPTION
ba88.mpr:	2	--	OPTION
ba89.mpr:	2	--	OPTION
ba90.mpr:	2	--	OPTION
ba91.mpr:	2	--	OPTION
ba92.mpr:	2	--	OPTION
ba93.mpr:	2	--	OPTION
ba94.mpr:	2	--	OPTION

ba95.mpr:	2	--	OPTION
ba96.mpr:	2	--	OPTION
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**UIDEPOPT** UI dependency option [1=normal, 2=Feb'94] (UI and EI)

---

## DESCRIPTION

When this parameter has a value of 1 then both the income of the UI recipient as well as the number of their dependants will be used to calculate the benefit rate applied to earnings. Under this option the model calculates a variable (imuidpfg) which indicates if the UI applicant has low income and dependants. If the individual has a value of one for this variable then their benefit rate is calculated as follows.

If an individual claimant's earnings are below a given proportion (UIENSRTCO) of UI maximum earnings (UIERNMAX) then the rate used to calculate weekly benefits is taken from the UIENSRATE parameter. If their earnings are above UIENSRTCO proportion of UIERNMAX then the weekly dollar rate if benefits is the higher of

1) The benefit rate for the basic phase (UIBASRATE) times average weekly earnings ubern

or

2) The enhanced rate cutoff (UIENSRTCO) proportion of UI maximum earnings (UIERNMAX) times The enhanced rate for the basic phase (UIENSRATE).

The option corresponds to measures introduced in the 1994 Federal Budget.

With this parameter set to 0 imuidpfg is initialized to zero and the benefit rate applied to earnings is taken from the UIQUITRATE or UIBASRATE parameters.

This parameter applies in UI en EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	1	-- OPTION
ba89.mpr:	1	-- OPTION
ba90.mpr:	1	-- OPTION
ba91.mpr:	1	-- OPTION
ba92.mpr:	1	-- OPTION
ba93.mpr:	1	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr

### **UIEFFFLAG** Observed effective weekly benefit rate flag (UI and EI)

---

## DESCRIPTION

Flag determines that UI benefits are computed from the average benefit per week observed in sample claims. The effective benefit rate may be higher than 60% of weekly insurable earnings if special programs were in effect (e.g., job creation) or lower if the sampled claimant reported earnings while on claim.

When the flag is set to 1, the effective weekly benefit rate is used in the calculation of UI benefits. When the flag is set to 0, the modeled weekly benefit rate is used.

This parameter applies in UI and EI program.

Source: UI Administrative Data.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	FLAG
ba85.mpr:	0	--	FLAG
ba86.mpr:	0	--	FLAG
ba87.mpr:	0	--	FLAG
ba88.mpr:	0	--	FLAG
ba89.mpr:	0	--	FLAG
ba90.mpr:	0	--	FLAG
ba91.mpr:	0	--	FLAG
ba92.mpr:	0	--	FLAG
ba93.mpr:	0	--	FLAG
ba94.mpr:	0	--	FLAG
ba95.mpr:	0	--	FLAG
ba96.mpr:	0	--	Copied from ba95.mpr
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

**UIEIBRP** Maximum clawback under EI reform [Past Wks ben][Rate] (EI only)

---

## DESCRIPTION

If employment insurance benefits (imiuib) have been received and net income is in excess of the base amounts (UIBRA) for persons with previous EI receipt or (UIBRANR) for persons with little previous benefits or for persons not on regular EI claims, the repayment is calculated at a rate (UIEIRPR) up to a maximum proportion of total benefit received (UIEIBRP). The rate depends on the previous number of weeks of EI received in the past.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Source	
ba84.mpr:	7	[Rows]	Not in effect
	0	0.000 (0.0000)	
	20	0.000 (0.0000)	
	40	0.000 (0.0000)	
	60	0.000 (0.0000)	
	80	0.000 (0.0000)	
	100	0.000 (0.0000)	
	120	0.000 (0.0000)	
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:		[Same]	Not in effect
ba91.mpr:		[Same]	Not in effect
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:	7	[Rows]	Human Resources Development
	0	0.300 (0.0100)	
	20	0.500 (0.0050)	
	40	0.600 (0.0050)	
	60	0.700 (0.0050)	
	80	0.800 (0.0050)	
	100	0.900 (0.0050)	
	120	1.000 (0.0050)	

ba98.mpr:	[Same]	Copied from ba97.mpr
ba99.mpr:	[Same]	Copied from ba98.mpr
ba00.mpr:	[Same]	Copied from ba99.mpr
ba01.mpr:	[Same]	Copied from ba00.mpr

**UIEIDIV**      EI minimum divisor [uer][divisor] (EI only)

---

**DESCRIPTION**

Under the minimum divisor rule in EI, the earnings in the past 26 weeks are divided by either the weeks worked or the minimum divisor. This lookup table has the minimum divisor in the left most column and the unemployment rate in the middle column. It is only implemented when UIEIOPT is equal to 2 and UIEIDIVOPT is equal to 2 or 3.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Source
ba84.mpr:	7	[Rows]      Not in effect
	0	0 (0.000)
	6	0 (0.000)
	7	0 (0.000)
	8	0 (0.000)
	9	0 (0.000)
	10	0 (0.000)
	11	0 (0.000)
ba85.mpr:		[Same]      Not in effect
ba86.mpr:		[Same]      Not in effect
ba87.mpr:		[Same]      Not in effect
ba88.mpr:		[Same]      Not in effect

ba89.mpr:		[Same]	Not in effect
ba90.mpr:		[Same]	Not in effect
ba91.mpr:		[Same]	Not in effect
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:	9	[Rows]	Human Resources Development
	0	22 (-0.167)	
	6	21 (-1.000)	
	7	20 (-1.000)	
	8	19 (-1.000)	
	9	18 (-1.000)	
	10	17 (-1.000)	
	11	16 (-1.000)	
	12	15 (-1.000)	
	13	14 (-1.000)	
ba98.mpr:		[Same]	Copied from ba97.mpr
ba99.mpr:		[Same]	Copied from ba98.mpr
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

## **UIEIDIVOPT** EI minimum divisor options (EI only)

---

### **DESCRIPTION**

This parameter allows the user to adjust weekly earnings in order to take into account the minimum divisor rule. If UIEIDIVOPT=1, the minimum divisor rule is not implemented. If UIEIDIVOPT=2 or UIEIDIVOPT=3 the number of weeks worked in the past 26 weeks is estimated to be a proportion (UIWK26) of the number of weeks worked in the past year (ucwork). The minimum divisor rule is then applied using UIEIDIV. If UIEIDIVOPT=3, a further behavioural response parameter, UIBXWK, allows a proportion of claimants to make up the extra weeks.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Not in effect
ba85.mpr:	1	--	Not in effect
ba86.mpr:	1	--	Not in effect
ba87.mpr:	1	--	Not in effect
ba88.mpr:	1	--	Not in effect
ba89.mpr:	1	--	Not in effect
ba90.mpr:	1	--	Not in effect
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	1	--	Option
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**UIEIFIFLG** EI intensity rule exemption for family supplement receivers (EI only)

---

## DESCRIPTION

When UIEIFIFLG is set to 1, claimants receiving a Family Income Supplement are exempt from the Intensity rule.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Human Resources Development
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**UIEIFSFLG** UI EI calculate family supplement flag (EI only)

---

## DESCRIPTION

When UIEIFSFLG is set to 1, the Family Income Supplement is calculated.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	1	--	Human Resources Development
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

**UIEIFSRL** UI EI family supplement reduction level(EI only)

---

## DESCRIPTION

The level of family net income above which the Family Income supplement is reduced at a rate UIEIFSRL. It is only used when UIEIFSFLG is set to 1 and UIEIOPT is set to 2. , the Family Income Supplement is calculated.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	20921.00	--	EI ACT
ba98.mpr:	20921.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	20921.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	20921.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	20921.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**UIEIFSRR** UI EI family supplement reduction rate (EI only)

---

## DESCRIPTION

This is the reduction rate which is used to reduce the Family Income Supplement when income is over UIEIFSRL. It is only used when UIEIFSFLG is set to 1 and UIEIOPT is set

to 2. , the Family Income Supplement is calculated.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.00020	--	EI ACT
ba98.mpr:	0.00020	0.0%	Copied from ba97.mpr
ba99.mpr:	0.00020	0.0%	Copied from ba98.mpr
ba00.mpr:	0.00020	0.0%	Copied from ba99.mpr
ba01.mpr:	0.00020	0.0%	Copied from ba00.mpr

**UIEIHWC** EI hours to weeks conversion factor (hours/week) (EI only)

---

## DESCRIPTION

In order to calculate the number of weeks of benefits under EI, hours of work are converted

to weeks of work using UIEHWCF, which can then be used in the (UIEWK) array.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	35	--	Human Resources Development
ba98.mpr:	35	--	Copied from ba97.mpr
ba99.mpr:	35	--	Copied from ba98.mpr
ba00.mpr:	35	--	Copied from ba99.mpr
ba01.mpr:	35	--	Copied from ba00.mpr

## DESCRIPTION

The maximum proportion of total earnings that the Family Income Supplement can amount to.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.65000	--	Human Resources Development
ba98.mpr:	0.70000	7.7%	Human Resources Development
ba99.mpr:	0.75000	7.1%	Human Resources Development
ba00.mpr:	0.80000	6.7%	Human Resources Development
ba01.mpr:	0.80000	0.0%	Copied from ba00.mpr

## DESCRIPTION

The number of weeks of previous EI receipt which makes a recipient qualify for the intensity rule. If a person has less than UIEINRT weeks of EI in the past, then the intensity rule does not apply and UIBRANR is used to calculate the amount of EI which is repayable. Otherwise, the intensity rule is applied and UIBRA is used in the calculations.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	20	--	Human Resources Development
ba98.mpr:	20	--	Copied from ba97.mpr
ba99.mpr:	20	--	Copied from ba98.mpr
ba00.mpr:	20	--	Copied from ba99.mpr

ba01.mpr: 20 -- Copied from ba00.mpr

**UIEIOPT** UI Employment Insurance reform option [1=UI, 2=EI Dec'95]

---

## DESCRIPTION

When UIEIOPT is set to 1, Unemployment Insurance benefits are calculated. When it is set to 2, Employment Insurance benefits are calculated.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
cceopt	zero CCE for young kids if optimal
mpc	Calculate derived model parameters and do edits
txinet	Compute net income
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	1	--	Not in effect
ba85.mpr:	1	--	Not in effect
ba86.mpr:	1	--	Not in effect
ba87.mpr:	1	--	Not in effect
ba88.mpr:	1	--	Not in effect
ba89.mpr:	1	--	Not in effect
ba90.mpr:	1	--	Not in effect
ba91.mpr:	1	--	Not in effect
ba92.mpr:	1	--	Not in effect
ba93.mpr:	1	--	Not in effect
ba94.mpr:	1	--	Not in effect
ba95.mpr:	1	--	Not in effect
ba96.mpr:	1	--	Not in effect
ba97.mpr:	2	--	Human Resources Development
ba98.mpr:	2	--	Copied from ba97.mpr

ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

**UIEIRATE** Benefit rate under EI reform [Past Wks ben][Rate] (EI only)

---

**DESCRIPTION**

Employment Insurance benefit rate as a proportion of weekly insurable earnings. Under the Intensity Rule, the rate depends on the previous weeks of EI receipt.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Source	
ba84.mpr:	2	[Rows]	Not in effect
	0	0.000 (0.0000)	
	0	0.000 (0.0000)	
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:		[Same]	Not in effect
ba91.mpr:		[Same]	Not in effect
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect

ba97.mpr:	6	[Rows]	Human Resources Development
	0	0.550 (-0.0005)	
	20	0.540 (-0.0005)	
	40	0.530 (-0.0005)	
	60	0.520 (-0.0005)	
	80	0.510 (-0.0005)	
	100	0.500 (-0.0005)	
ba98.mpr:		[Same]	Copied from ba97.mpr
ba99.mpr:		[Same]	Copied from ba98.mpr
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

## **UIEIREF**      EI contribution refund cut-in (EI only)

---

### **DESCRIPTION**

If employment income is less than this amount, persons get their EI contributions (imuic) refunded (imuicrf).

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txinet	Compute net income

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect

ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Not in effect
ba97.mpr:	2000.00	--	Human Resources Development
ba98.mpr:	2000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	2000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	2000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	2000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

**UIEIRPR**      UI EI benefit clawback rate (EI only)

---

## DESCRIPTION

If employment insurance benefits (imiuib) have been received and net income is in excess of the base amount (UIBRA) for persons with previous EI receipt or (UIBRANR) for persons with little previous benefits or for persons not on regular EI claims, this proportion is applied to the lower of (a) total EI benefits and (b) the excess net income up to a maximum percent of their total benefits (UIEIBRP), to calculate the repayment which is also a deduction from net income.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.00000	--	Not in effect
ba96.mpr:	0.00000	--	Not in effect
ba97.mpr:	0.30000	--	Human Resources Development
ba98.mpr:	0.30000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.30000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.30000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.30000	0.0%	Copied from ba00.mpr

**UIEIYRS**      Number of years of previous EI benefits calculated (EI only)

---

## DESCRIPTION

In Employment Insurance, in order to implement the intensity rule and the clawback, the number of weeks of EI benefits received in the past is needed. UIEIYRS is the number of years included in this calculation. If UIEIYRS is equal to 1, only the weeks of benefits in the past year are included. If UIEIYRS is equal to 4, the weeks in the past four years are included. The maximum number of years which can be calculated is 5.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	0	--	Human Resources Development
ba98.mpr:	1	--	Human Resources Development
ba99.mpr:	2	--	Human Resources Development
ba00.mpr:	3	--	Human Resources Development
ba01.mpr:	4	--	Human Resources Development

**UIENSRATE** Enhanced rate for basic phase (UI only)

---

## DESCRIPTION

UI claimants may be eligible for a higher benefit rate (UIENSRATE) to be applied to average insured earnings (ubern) if their insured earnings are at or below a set proportion (UIENSRTCO) of maximum insurable earnings (UIERNMAX) and they have dependants.

This measure, introduced in the 1994 Federal budget initially provided for an enhanced rate of 60% compared to a basic rate of 55%.

See also UIDEPOPT, imuidpfg.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	not in effect
ba85.mpr:	0.00000	--	not in effect
ba86.mpr:	0.00000	--	not in effect
ba87.mpr:	0.00000	--	not in effect
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.00000	--	not in effect
ba93.mpr:	0.00000	--	not in effect
ba94.mpr:	0.60000	--	1994 Federal Budget
ba95.mpr:	0.60000	0.0%	1994 Federal Budget
ba96.mpr:	0.60000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.60000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.60000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.60000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.60000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.60000	0.0%	Copied from ba00.mpr

**UIENSRTCO** Enhanced rate cutoff (UI only)

---

## DESCRIPTION

UI claimants may be eligible for a higher benefit rate (UIENSRATE) to be applied to

average insured earnings (ubern) if their insured earnings are at or below a set proportion (UIENSRTCO) of maximum insurable earnings (UIERNMAX) and they have dependants.

This measure, introduced in the 1994 Federal budget initially set qualification requirements that the claimant have insured earnings at or below **half** the Maximum Insurable Earnings.

See also UIDEPOPT, imuidpfg.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	not in effect
ba85.mpr:	0.00000	--	not in effect
ba86.mpr:	0.00000	--	not in effect
ba87.mpr:	0.00000	--	not in effect
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.00000	--	not in effect
ba93.mpr:	0.00000	--	not in effect
ba94.mpr:	0.50000	--	1994 Federal Budget
ba95.mpr:	0.50000	0.0%	1994 Federal Budget
ba96.mpr:	0.50000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

## **UIENTFLAG** Basic entrance requirements flag (UI and EI)

---

### **DESCRIPTION**

When this flag is set to 0 the execution of the uient sub-function in ui.c is suppressed and all UI claimants are deemed to have a valid claim. When set to 1, eligibility entrance requirement tests in uient (weeks of work by claim type) are applied.

This parameter applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	1	--	FLAG
ba85.mpr:	1	--	FLAG
ba86.mpr:	1	--	FLAG
ba87.mpr:	1	--	FLAG
ba88.mpr:	1	--	FLAG
ba89.mpr:	1	--	FLAG
ba90.mpr:	1	--	FLAG
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr
ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## DESCRIPTION

Dollar value of maximum weekly insurable earnings.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
mpc	Calculate derived model parameters and do edits
txinet	Compute net income
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	425.00	--	STC-73-001, 1989, p. 64
ba85.mpr:	460.00	8.2%	STC-73-001, 1989, P. 64
ba86.mpr:	495.00	7.6%	STC-73-001, 1989, P. 64
ba87.mpr:	530.00	7.1%	STC-73-001, 1989, P. 64
ba88.mpr:	565.00	6.6%	STC-73-001, 1989, P. 64
ba89.mpr:	605.00	7.1%	STC-73-001, 1989, P. 64
ba90.mpr:	640.00	5.8%	STC-73-001, 1990, p. 62
ba91.mpr:	680.00	6.2%	STC 73-001, 1991 pg. 24
ba92.mpr:	710.00	4.4%	Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	745.00	4.9%	Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	780.00	4.7%	Human Resources and Labour Canada
ba95.mpr:	815.00	4.5%	Human Resources Development
ba96.mpr:	750.00	-8.0%	Human Resources Development
ba97.mpr:	750.00	0.0%	Human Resources Development
ba98.mpr:	750.00	0.0%	Grown from ba97.mpr using UIR=1.000





0	0	0	24	28	32	36	38	40	42	44	46
0	0	21	25	29	33	37	39	41	43	45	47
0	19	22	26	30	34	38	40	42	44	46	48
17	20	23	27	31	35	39	41	43	45	47	49
18	21	24	28	32	36	40	42	44	46	48	50
19	22	25	29	33	37	41	43	45	47	49	50
20	23	26	30	34	38	42	44	46	48	50	50
21	24	27	31	35	39	43	45	47	49	50	50
22	25	28	32	36	40	44	46	48	50	50	50
22	25	28	32	36	40	44	46	48	50	50	50
23	26	29	33	37	41	45	47	49	50	50	50
23	26	29	33	37	41	45	47	49	50	50	50
24	27	30	34	38	42	46	48	50	50	50	50
24	27	30	34	38	42	46	48	50	50	50	50
25	28	31	35	39	43	47	49	50	50	50	50
25	28	31	35	39	43	47	49	50	50	50	50
26	29	32	36	40	44	48	50	50	50	50	50
26	29	32	36	40	44	48	50	50	50	50	50
27	30	33	37	41	45	49	50	50	50	50	50
27	30	33	37	41	45	49	50	50	50	50	50
28	31	34	38	42	46	50	50	50	50	50	50
28	31	34	38	42	46	50	50	50	50	50	50
29	32	35	39	43	47	50	50	50	50	50	50
29	32	35	39	43	47	50	50	50	50	50	50
30	33	36	40	44	48	50	50	50	50	50	50
30	33	36	40	44	48	50	50	50	50	50	50
31	34	37	41	45	49	50	50	50	50	50	50
31	34	37	41	45	49	50	50	50	50	50	50
32	35	38	42	46	50	50	50	50	50	50	50
32	35	38	42	46	50	50	50	50	50	50	50
33	36	39	43	47	50	50	50	50	50	50	50
33	36	39	43	47	50	50	50	50	50	50	50
34	37	40	44	48	50	50	50	50	50	50	50
34	37	40	44	48	50	50	50	50	50	50	50
35	38	41	45	49	50	50	50	50	50	50	50
35	38	41	45	49	50	50	50	50	50	50	50
ba92.mpr :						[Same]		UI Reform Apr. 1989			
ba93.mpr :						[Same]		Unemployment Insurance,			
								Regular Benefits IN-0210493			
ba94.mpr :		43				[Rows]		1994 Federal Budget			
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	26	28	30	32
0	0	0	0	0	0	0	24	26	28	30	32
0	0	0	0	0	0	23	25	27	29	31	33
0	0	0	0	0	21	23	25	27	29	31	33
0	0	0	0	20	22	24	26	28	30	32	34

0	0	0	18	20	22	24	26	28	30	32	34
0	0	17	19	21	23	25	27	29	31	33	35
0	15	17	19	21	23	25	27	29	31	33	35
14	16	18	20	22	24	26	28	30	32	34	36
14	16	18	20	22	24	26	28	30	32	34	36
15	17	19	21	23	25	27	29	31	33	35	37
15	17	19	21	23	25	27	29	31	33	35	37
16	18	20	22	24	26	28	30	32	34	36	38
16	18	20	22	24	26	28	30	32	34	36	38
17	19	21	23	25	27	29	31	33	35	37	39
17	19	21	23	25	27	29	31	33	35	37	39
18	20	22	24	26	28	30	32	34	36	38	40
18	20	22	24	26	28	30	32	34	36	38	40
19	21	23	25	27	29	31	33	35	37	39	41
19	21	23	25	27	29	31	33	35	37	39	41
20	22	24	26	28	30	32	34	36	38	40	42
20	22	24	26	28	30	32	34	36	38	40	42
21	23	25	27	29	31	33	35	37	39	41	43
21	23	25	27	29	31	33	35	37	39	41	43
22	24	26	28	30	32	34	36	38	40	42	44
22	24	26	28	30	32	34	36	38	40	42	44
23	25	27	29	31	33	35	37	39	41	43	45
23	25	27	29	31	33	35	37	39	41	43	45
24	26	28	30	32	34	36	38	40	42	44	46
25	27	29	31	33	35	37	39	41	43	45	47
26	28	30	32	34	36	38	40	42	44	46	48
27	29	31	33	35	37	39	41	43	45	47	49
28	30	32	34	36	38	40	42	44	46	48	50
29	31	33	35	37	39	41	43	45	47	49	50
30	32	34	36	38	40	42	44	46	48	50	50
31	33	35	37	39	41	43	45	47	49	50	50
32	34	36	38	40	42	44	46	48	50	50	50
33	35	37	39	41	43	45	47	49	50	50	50
34	36	38	40	42	44	46	48	50	50	50	50
35	37	39	41	43	45	47	49	51	50	50	50
36	38	40	42	44	46	48	50	52	50	50	50
ba95.mpr:						[Same]		1994 Federal Budget			
ba96.mpr:						[Same]		Copied from ba95.mpr			
ba97.mpr:		43				[Rows]		Human Resources Development			
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	26	28	30	32
0	0	0	0	0	0	0	24	26	28	30	32
0	0	0	0	0	0	23	25	27	29	31	33
0	0	0	0	0	21	23	25	27	29	31	33
0	0	0	0	20	22	24	26	28	30	32	34
0	0	0	18	20	22	24	26	28	30	32	34

0	0	17	19	21	23	25	27	29	31	33	35
0	15	17	19	21	23	25	27	29	31	33	35
14	16	18	20	22	24	26	28	30	32	34	36
14	16	18	20	22	24	26	28	30	32	34	36
15	17	19	21	23	25	27	29	31	33	35	37
15	17	19	21	23	25	27	29	31	33	35	37
16	18	20	22	24	26	28	30	32	34	36	38
16	18	20	22	24	26	28	30	32	34	36	38
17	19	21	23	25	27	29	31	33	35	37	39
17	19	21	23	25	27	29	31	33	35	37	39
18	20	22	24	26	28	30	32	34	36	38	40
18	20	22	24	26	28	30	32	34	36	38	40
19	21	23	25	27	29	31	33	35	37	39	41
19	21	23	25	27	29	31	33	35	37	39	41
20	22	24	26	28	30	32	34	36	38	40	42
20	22	24	26	28	30	32	34	36	38	40	42
21	23	25	27	29	31	33	35	37	39	41	43
21	23	25	27	29	31	33	35	37	39	41	43
22	24	26	28	30	32	34	36	38	40	42	44
22	24	26	28	30	32	34	36	38	40	42	44
23	25	27	29	31	33	35	37	39	41	43	45
23	25	27	29	31	33	35	37	39	41	43	45
24	26	28	30	32	34	36	38	40	42	44	45
25	27	29	31	33	35	37	39	41	43	45	45
26	28	30	32	34	36	38	40	42	44	45	45
27	29	31	33	35	37	39	41	43	45	45	45
28	30	32	34	36	38	40	42	44	45	45	45
29	31	33	35	37	39	41	43	45	45	45	45
30	32	34	36	38	40	42	44	45	45	45	45
31	33	35	37	39	41	43	45	45	45	45	45
32	34	36	38	40	42	44	45	45	45	45	45
33	35	37	39	41	43	45	45	45	45	45	45
34	36	38	40	42	44	45	45	45	45	45	45
35	37	39	41	43	45	45	45	45	45	45	45
36	38	40	42	44	45	45	45	45	45	45	45

ba98.mpr: [Same] Copied from ba97.mpr  
ba99.mpr: [Same] Copied from ba98.mpr  
ba00.mpr: [Same] Copied from ba99.mpr  
ba01.mpr: [Same] Copied from ba00.mpr

---

## DESCRIPTION

Recipients of UI maternity benefits have their claim extended by UIEXTMATWKS number of weeks.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- U.I. ACT
ba85.mpr:	0	-- U.I. ACT
ba86.mpr:	0	-- U.I. ACT
ba87.mpr:	0	-- U.I. ACT
ba88.mpr:	0	-- U.I. ACT
ba89.mpr:	10	-- User supplied (assigns all normal parental benefits to the mother)
ba90.mpr:	10	-- User supplied (assigns all normal parental benefits to the mother)
ba91.mpr:	10	-- User supplied (assigns all normal parental benefits to the mother)
ba92.mpr:	10	-- User supplied (assigns all normal parental benefits to the mother)

```

ba93.mpr:    10          --      User supplied (assigns all
normal parental benefits to the
mother)
ba94.mpr:    10          --      User supplied (assigns all
normal parental benefits to the
mother)
ba95.mpr:    10          --      User supplied (assigns all
normal parental benefits to the
mother)
ba96.mpr:    10          --      Copied from ba95.mpr
ba97.mpr:    10          --      Copied from ba96.mpr
ba98.mpr:    10          --      Copied from ba97.mpr
ba99.mpr:    10          --      Copied from ba98.mpr
ba00.mpr:    10          --      Copied from ba99.mpr
ba01.mpr:    10          --      Copied from ba00.mpr

```

## **UIFLAG**      UI/EI Activation flag (UI and EI)

---

### **DESCRIPTION**

If UIFLAG is equal to 1, the Unemployment Insurance/Employment Insurance algorithm is run. Otherwise it is skipped.

This parameter applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	1	--	Permanent Program
ba85.mpr:	1	--	Permanent Program
ba86.mpr:	1	--	Permanent Program
ba87.mpr:	1	--	Permanent Program

```

ba88.mpr: 1 -- Permanent Program
ba89.mpr: 1 -- Permanent Program
ba90.mpr: 1 -- Permanent Program
ba91.mpr: 1 -- Permanent Program
ba92.mpr: 1 -- Permanent Program
ba93.mpr: 1 -- Permanent Program
ba94.mpr: 1 -- Permanent Program
ba95.mpr: 1 -- Permanent Program
ba96.mpr: 1 -- Permanent Program
ba97.mpr: 1 -- Permanent Program
ba98.mpr: 1 -- Copied from ba97.mpr
ba99.mpr: 1 -- Copied from ba98.mpr
ba00.mpr: 1 -- Copied from ba99.mpr
ba01.mpr: 1 -- Copied from ba00.mpr

```

**UIFSHERMIN** Min. earnings to qualify for fish. benefits [unempl. rate] (EI only)

**DESCRIPTION**

This parameter represents the minimum earnings in the past 31 weeks which are required to qualify for fishing benefits. They depend on the local unemployment rate (ucuer).

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Source
ba84.mpr:	9	[Rows] Not in effect
	12	0 (0.0000)
	13	0 (0.0000)
	14	0 (0.0000)

15	0	(0.0000)	
16	0	(0.0000)	
17	0	(0.0000)	
18	0	(0.0000)	
19	0	(0.0000)	
20	0	(0.0000)	
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:		[Same]	Not in effect
ba91.mpr:		[Same]	Not in effect
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:	9	[Rows]	HRDC: Employment Insurance and Fishing
	0	4200	(-33.3333)
	6	4000	(-200.0000)
	7	3800	(-200.0000)
	8	3600	(-200.0000)
	9	3400	(-200.0000)
	10	3200	(-300.0000)
	11	2900	(-200.0000)
	12	2700	(-200.0000)
	13	2500	(-200.0000)
ba98.mpr:		[Same]	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:		[Same]	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:		[Same]	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:		[Same]	Grown from ba00.mpr using NONE=1.0000

---

## **UIFSHMINWK** Minimum weeks to qualify for fishing benefits (UI only)

### **DESCRIPTION**

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI fishing benefits. At present, the standard algorithm does not subject fishing claims to an eligibility test.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- U.I. ACT
ba85.mpr:	0	-- U.I. ACT
ba86.mpr:	0	-- U.I. ACT
ba87.mpr:	0	-- U.I. ACT
ba88.mpr:	0	-- U.I. ACT
ba89.mpr:	0	-- U.I. ACT
ba90.mpr:	0	-- U.I. ACT
ba91.mpr:	0	-- U.I. ACT
ba92.mpr:	0	-- U.I. ACT
ba93.mpr:	0	-- U.I. ACT (seasonal fishing qualification not modelled)
ba94.mpr:	0	-- U.I. ACT (seasonal fishing qualification not modelled)
ba95.mpr:	0	-- U.I. ACT (seasonal fishing qualification not modelled)
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**UILFEFLAG** Labour force extended phase calculation flag (UI only)

---

## DESCRIPTION

Flag which determines whether the labour force extended phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- FLAG
ba85.mpr:	1	-- FLAG
ba86.mpr:	1	-- FLAG
ba87.mpr:	1	-- FLAG
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba92.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba93.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba94.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba95.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

## **UILFEMIN** Weeks worked in qualifying period [UILFEWKS index] (UI only)

---

### **DESCRIPTION**

The second phase of regular benefits is the Labour Force Extended phase. Additional weeks of benefit entitlement (UILFEWKS) are determined by the weeks of work in the qualifying period (UILFEMIN). These two vectors must always have 14 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Source</b>
ba84.mpr :	14	[ Rows ] U . I . ACT
26		
28		
30		
32		
34		
36		
38		
40		
42		
44		
46		
48		
50		
99		
ba85.mpr :		[ Same ] U . I . ACT
ba86.mpr :		[ Same ] U . I . ACT

ba87.mpr:	[ Same ]	U. I. ACT
ba88.mpr:	[ Same ]	U. I. ACT
ba89.mpr:	[ Same ]	U. I. ACT
ba90.mpr:	[ Same ]	U. I. ACT
ba91.mpr:	[ Same ]	U. I. ACT
ba92.mpr:	[ Same ]	U. I. ACT
ba93.mpr:	[ Same ]	Part of pre-reform program
ba94.mpr:	[ Same ]	Part of pre-reform program
ba95.mpr:	[ Same ]	Part of pre-reform program
ba96.mpr:	[ Same ]	Copied from ba95.mpr
ba97.mpr:	[ Same ]	Copied from ba96.mpr
ba98.mpr:	[ Same ]	Copied from ba97.mpr
ba99.mpr:	[ Same ]	Copied from ba98.mpr
ba00.mpr:	[ Same ]	Copied from ba99.mpr
ba01.mpr:	[ Same ]	Copied from ba00.mpr

## **UILFERATE** Benefit rate for labor force extended phase (UI only)

---

### **DESCRIPTION**

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.60000	--	U. I. ACT
ba85.mpr:	0.60000	0.0%	U. I. ACT
ba86.mpr:	0.60000	0.0%	U. I. ACT

ba87.mpr:	0.60000	0.0%	U.I. ACT
ba88.mpr:	0.60000	0.0%	U.I. ACT
ba89.mpr:	0.60000	0.0%	U.I. ACT
ba90.mpr:	0.60000	0.0%	U.I. ACT
ba91.mpr:	0.60000	0.0%	U.I. ACT
ba92.mpr:	0.60000	0.0%	U.I. ACT
ba93.mpr:	0.60000	0.0%	Part of pre-reform program
ba94.mpr:	0.60000	0.0%	Part of pre-reform program
ba95.mpr:	0.60000	0.0%	Part of pre-reform program
ba96.mpr:	0.60000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.60000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.60000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.60000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.60000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.60000	0.0%	Copied from ba00.mpr

**UILFEWKS** Weeks LFE entitlement [UILFEMIN] (UI only)

---

**DESCRIPTION**

The maximum weeks of entitlement in the Labour Force Extended Phase. Additional weeks of benefit entitlement are determined by the weeks of work in the qualifying period (UILFEMIN). The two vectors UILFEMIN and UILFEWKS must always have 14 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997)

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Source
ba84.mpr:	14	[ Rows ] U.I. ACT

0  
1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13

ba85.mpr:	[ Same ]	U.I. ACT
ba86.mpr:	[ Same ]	U.I. ACT
ba87.mpr:	[ Same ]	U.I. ACT
ba88.mpr:	[ Same ]	U.I. ACT
ba89.mpr:	[ Same ]	U.I. ACT
ba90.mpr:	[ Same ]	U.I. ACT
ba91.mpr:	[ Same ]	U.I. ACT
ba92.mpr:	[ Same ]	U.I. ACT
ba93.mpr:	[ Same ]	Part of pre-reform program
ba94.mpr:	[ Same ]	Part of pre-reform program
ba95.mpr:	[ Same ]	Part of pre-reform program
ba96.mpr:	[ Same ]	Copied from ba95.mpr
ba97.mpr:	[ Same ]	Copied from ba96.mpr
ba98.mpr:	[ Same ]	Copied from ba97.mpr
ba99.mpr:	[ Same ]	Copied from ba98.mpr
ba00.mpr:	[ Same ]	Copied from ba99.mpr
ba01.mpr:	[ Same ]	Copied from ba00.mpr

---

**UIMATHRMIN** Minimum hours to qualify for maternity benefits (EI only)

---

## DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI maternity benefits.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997)

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	700	--	Human Resources Development
ba98.mpr:	700	--	Copied from ba97.mpr
ba99.mpr:	700	--	Copied from ba98.mpr
ba00.mpr:	700	--	Copied from ba99.mpr
ba01.mpr:	700	--	Copied from ba00.mpr

**UIMATMINWK** Minimum weeks to qualify for maternity benefits (UI only)

---

## DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI maternity benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	20	-- U.I. ACT
ba85.mpr:	20	-- U.I. ACT
ba86.mpr:	20	-- U.I. ACT
ba87.mpr:	20	-- U.I. ACT
ba88.mpr:	20	-- U.I. ACT
ba89.mpr:	20	-- U.I. ACT
ba90.mpr:	20	-- U.I. ACT
ba91.mpr:	20	-- U.I. ACT
ba92.mpr:	20	-- U.I. ACT
ba93.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba94.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba95.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba96.mpr:	20	-- Copied from ba95.mpr
ba97.mpr:	20	-- Copied from ba96.mpr
ba98.mpr:	20	-- Copied from ba97.mpr
ba99.mpr:	20	-- Copied from ba98.mpr
ba00.mpr:	20	-- Copied from ba99.mpr
ba01.mpr:	20	-- Copied from ba00.mpr

**UIMAXBASEWKS** Maximum number of weeks - regular (UI and EI)

---

## DESCRIPTION

Regular benefits are paid in three successive phases. This parameter represents the maximum duration of the initial phase.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	25	--	U.I. ACT
ba85.mpr:	25	--	U.I. ACT
ba86.mpr:	25	--	U.I. ACT
ba87.mpr:	25	--	U.I. ACT
ba88.mpr:	25	--	U.I. ACT
ba89.mpr:	25	--	U.I. ACT
ba90.mpr:	25	--	U.I. ACT
ba91.mpr:	25	--	U.I. ACT
ba92.mpr:	25	--	U.I. ACT
ba93.mpr:	50	--	See UIMAXDUR
ba94.mpr:	50	--	See UIMAXDUR
ba95.mpr:	50	--	See UIMAXDUR
ba96.mpr:	50	--	Copied from ba95.mpr
ba97.mpr:	50	--	Copied from ba96.mpr
ba98.mpr:	50	--	Copied from ba97.mpr
ba99.mpr:	50	--	Copied from ba98.mpr
ba00.mpr:	50	--	Copied from ba99.mpr
ba01.mpr:	50	--	Copied from ba00.mpr

**UIMAXDUR** Maximum duration of a UI claim (UI and EI)

## DESCRIPTION

The maximum weeks of benefits payable on a given claim (all phases combined).

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	50	-- U.I. ACT
ba85.mpr:	50	-- U.I. ACT
ba86.mpr:	50	-- U.I. ACT
ba87.mpr:	50	-- U.I. ACT
ba88.mpr:	50	-- U.I. ACT
ba89.mpr:	50	-- U.I. ACT
ba90.mpr:	50	-- U.I. ACT
ba91.mpr:	50	-- U.I. ACT
ba92.mpr:	50	-- U.I. ACT
ba93.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba94.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba95.mpr:	50	-- Unemployment Insurance Benefits IN-0780493
ba96.mpr:	50	-- Copied from ba95.mpr
ba97.mpr:	45	-- Human Resources Development
ba98.mpr:	45	-- Copied from ba97.mpr
ba99.mpr:	45	-- Copied from ba98.mpr
ba00.mpr:	45	-- Copied from ba99.mpr
ba01.mpr:	45	-- Copied from ba00.mpr

**UIMAXFSHWKS** Maximum number of weeks - fishing (UI and EI)

---

## DESCRIPTION

The operational maximum weeks of entitlement to fishing benefits. However, benefits are paid to self-employed fishermen only from November 1st to May 15th.

This parameter applies to UI and EI programs.

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	29	-- U.I. ACT
ba85.mpr:	29	-- U.I. ACT
ba86.mpr:	29	-- U.I. ACT
ba87.mpr:	29	-- U.I. ACT
ba88.mpr:	29	-- U.I. ACT
ba89.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba90.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba91.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba92.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba93.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba94.mpr:	50	-- As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits

ba95.mpr:	50	--	As of U.I. Reform regular & year round fishing benefits are available in addition to seasonal fishing benefits
ba96.mpr:	50	--	Copied from ba95.mpr
ba97.mpr:	26	--	HRDC: Employment Insurance and Fishing
ba98.mpr:	26	--	Copied from ba97.mpr
ba99.mpr:	26	--	Copied from ba98.mpr
ba00.mpr:	26	--	Copied from ba99.mpr
ba01.mpr:	26	--	Copied from ba00.mpr

**UIMAXMATWKS** Maximum number of weeks - maternity (UI and EI)

---

**DESCRIPTION**

The maximum weeks of entitlement to maternity benefits. However, maternity claims may be changed to regular claims.

This parameter applies to UI and EI programs.

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	15	-- U.I. ACT
ba85.mpr:	15	-- U.I. ACT
ba86.mpr:	15	-- U.I. ACT
ba87.mpr:	15	-- U.I. ACT
ba88.mpr:	15	-- U.I. ACT
ba89.mpr:	15	-- Unemployment Insurance, Special Benefits

ba90.mpr:	15	--	Unemployment Insurance, Special Benefits
ba91.mpr:	15	--	Unemployment Insurance, Special Benefits
ba92.mpr:	15	--	Unemployment Insurance, Special Benefits
ba93.mpr:	15	--	Unemployment Insurance, Special Benefits IN-0180193
ba94.mpr:	15	--	Unemployment Insurance, Special Benefits IN-0180193
ba95.mpr:	15	--	Unemployment Insurance, Special Benefits IN-0180193
ba96.mpr:	15	--	Copied from ba95.mpr
ba97.mpr:	15	--	Copied from ba96.mpr
ba98.mpr:	15	--	Copied from ba97.mpr
ba99.mpr:	15	--	Copied from ba98.mpr
ba00.mpr:	15	--	Copied from ba99.mpr
ba01.mpr:	15	--	Copied from ba00.mpr

**UIMAXRETWKS** Maximum number of weeks - retirement (UI only)

---

## DESCRIPTION

The maximum weeks of entitlement to retirement benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	3	--	U.I. ACT

ba85.mpr:	3	--	U.I. ACT
ba86.mpr:	3	--	U.I. ACT
ba87.mpr:	3	--	U.I. ACT
ba88.mpr:	3	--	U.I. ACT
ba89.mpr:	3	--	U.I. ACT
ba90.mpr:	3	--	U.I. ACT
ba91.mpr:	0	--	UI Reform Apr. 1989 (turn off)
ba92.mpr:	0	--	UI Reform Apr. 1989 (turn off)
ba93.mpr:	0	--	Not in effect (U.I. Reform 1989)
ba94.mpr:	0	--	Not in effect (U.I. Reform 1989)
ba95.mpr:	0	--	Not in effect (U.I. Reform 1989)
ba96.mpr:	0	--	Copied from ba95.mpr
ba97.mpr:	0	--	Copied from ba96.mpr
ba98.mpr:	0	--	Copied from ba97.mpr
ba99.mpr:	0	--	Copied from ba98.mpr
ba00.mpr:	0	--	Copied from ba99.mpr
ba01.mpr:	0	--	Copied from ba00.mpr

## **UIMAXSICWKS** Maximum number of weeks - sickness (UI and EI)

### **DESCRIPTION**

The maximum weeks of entitlement to sickness benefits. However, sickness claims may be changed to regular claims.

This parameters applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	15	-- U.I. ACT
ba85.mpr:	15	-- U.I. ACT
ba86.mpr:	15	-- U.I. ACT
ba87.mpr:	15	-- U.I. ACT
ba88.mpr:	15	-- U.I. ACT
ba89.mpr:	15	-- U.I. ACT
ba90.mpr:	15	-- U.I. ACT
ba91.mpr:	15	-- U.I. ACT
ba92.mpr:	15	-- U.I. ACT
ba93.mpr:	15	-- Unemployment Insurance Benefits IN-0780493
ba94.mpr:	15	-- Unemployment Insurance Benefits IN-0780493
ba95.mpr:	15	-- Unemployment Insurance Benefits IN-0780493
ba96.mpr:	15	-- Copied from ba95.mpr
ba97.mpr:	15	-- Copied from ba96.mpr
ba98.mpr:	15	-- Copied from ba97.mpr
ba99.mpr:	15	-- Copied from ba98.mpr
ba00.mpr:	15	-- Copied from ba99.mpr
ba01.mpr:	15	-- Copied from ba00.mpr

**UIMINPCT** Exemption limit (percent of maximum insurable earnings) (UI only)

---

## DESCRIPTION

Determines the level of earnings below which UI contributions are not payable. If average weekly earnings are less than  $UIMINPCT * UIERNMAX$ , no UI contributions are made.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.20000	-- APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba85.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba86.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba87.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba88.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba89.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba90.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba91.mpr:	0.20000	0.0% APPENDIX IV UI Act and Regulations: Insurable and Excepted Employment (April 1981) Sec 13. (1)
ba92.mpr:	0.20000	0.0% Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	0.20000	0.0% Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	0.20000	0.0% Human Resources and Labour Canada
ba95.mpr:	0.20000	0.0% Human Resources Development

ba96.mpr:	0.20000	0.0%	Human Resources Development
ba97.mpr:	0.00000	--	Human Resources Development
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**UIPF**                      UI contribution rate on earnings (UI and EI)

---

**DESCRIPTION**

The proportion of UI insurable earnings payable as UI contributions.

This parameter applies to UI and EI programs.

**CROSS REFERENCE**

Function	Description
txinet	Compute net income

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.02300	--	STC-73-001, 1989, P. 64 or Federal Income Tax 1988 - Line
ba85.mpr:	0.02350	2.2%	STC-73-001, 1989, P. 64 or Federal Income Tax 1988 - Line
ba86.mpr:	0.02350	0.0%	STC-73-001, 1989, P. 64 or Federal Income Tax 1988 - Line
ba87.mpr:	0.02350	0.0%	STC-73-001, 1989, P. 64 or Federal Income Tax 1988 - Line
ba88.mpr:	0.02350	0.0%	STC-73-001, 1989, P. 64 or Federal Income Tax 1988 - Line
ba89.mpr:	0.01950	-17.0%	Federal Budget April, 1989
ba90.mpr:	0.02250	15.4%	Federal Budget April, 1989
ba91.mpr:	0.02525	12.2%	Federal Budget February, 1991, p. 93

ba92.mpr:	0.03000	18.8%	Employers' Guide to Payroll Deductions, 1992
ba93.mpr:	0.03000	0.0%	Employer's Guide to Payroll Deductions, 1993-1997
ba94.mpr:	0.03070	2.3%	Human Resources and Labour Canada
ba95.mpr:	0.03000	-2.3%	Human Resources Development
ba96.mpr:	0.02950	-1.7%	Human Resources Development
ba97.mpr:	0.02950	0.0%	Human Resources Development
ba98.mpr:	0.02950	0.0%	Copied from ba97.mpr
ba99.mpr:	0.02950	0.0%	Copied from ba98.mpr
ba00.mpr:	0.02950	0.0%	Copied from ba99.mpr
ba01.mpr:	0.02950	0.0%	Copied from ba00.mpr

## **UIQPWKS** Additional waiting period for quitters (UI and EI)

---

### **DESCRIPTION**

This amount is added to the database value of voluntary quit penalty (ucquitp) to extend the waiting period to simulate this provision of the April '89 UI reform.

This parameter applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0	--	U.I. ACT
ba85.mpr:	0	--	U.I. ACT
ba86.mpr:	0	--	U.I. ACT
ba87.mpr:	0	--	U.I. ACT
ba88.mpr:	0	--	U.I. ACT
ba89.mpr:	0	--	U.I. ACT

ba90.mpr:	0	--	U.I. ACT
ba91.mpr:	6	--	UI Reform Apr. 1989
ba92.mpr:	6	--	UI Reform Apr. 1989
ba93.mpr:	52	--	Voluntary quitters disqualified as of 1993
ba94.mpr:	52	--	Voluntary quitters disqualified as of 1993
ba95.mpr:	52	--	Voluntary quitters disqualified as of 1993
ba96.mpr:	52	--	Copied from ba95.mpr
ba97.mpr:	52	--	Copied from ba96.mpr
ba98.mpr:	52	--	Copied from ba97.mpr
ba99.mpr:	52	--	Copied from ba98.mpr
ba00.mpr:	52	--	Copied from ba99.mpr
ba01.mpr:	52	--	Copied from ba00.mpr

## **UIQUIRATE** Benefit rate for quitters in basic phase (UI and EI)

---

### **DESCRIPTION**

This parameter allows the benefit rate to be reduced for voluntary quitters, as was the case for the April '89 UI reform.

This parameter applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.60000	--	U.I. ACT
ba85.mpr:	0.60000	0.0%	U.I. ACT
ba86.mpr:	0.60000	0.0%	U.I. ACT
ba87.mpr:	0.60000	0.0%	U.I. ACT

ba88.mpr:	0.60000	0.0%	U.I. ACT
ba89.mpr:	0.60000	0.0%	U.I. ACT
ba90.mpr:	0.60000	0.0%	U.I. ACT
ba91.mpr:	0.50000	-16.7%	U.I. ACT
ba92.mpr:	0.50000	0.0%	U.I. ACT
ba93.mpr:	0.00000	--	UI reform
ba94.mpr:	0.00000	--	UI reform
ba95.mpr:	0.00000	--	UI reform
ba96.mpr:	0.00000	--	UI reform
ba97.mpr:	0.00000	--	UI reform
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**UIREGHRMIN** Min. hours to qualify for reg. benefits [unempl. rate] (EI only)

---

**DESCRIPTION**

This parameter represents the minimum hours of employment in the qualifying periods that are required for eligibility for EI regular benefits.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Source
ba84.mpr:	9	[Rows] Not in effect
	12	0 (0.0000)
	13	0 (0.0000)
	14	0 (0.0000)

15	0	(0.0000)	
16	0	(0.0000)	
17	0	(0.0000)	
18	0	(0.0000)	
19	0	(0.0000)	
20	0	(0.0000)	
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:		[Same]	Not in effect
ba91.mpr:		[Same]	Not in effect
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:	9	[Rows]	Human Resources Development
0	700	(-5.8333)	
6	665	(-35.0000)	
7	630	(-35.0000)	
8	595	(-35.0000)	
9	560	(-35.0000)	
10	525	(-35.0000)	
11	490	(-35.0000)	
12	455	(-35.0000)	
13	420	(-35.0000)	
ba98.mpr:		[Same]	Copied from ba97.mpr
ba99.mpr:		[Same]	Copied from ba98.mpr
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

---

## **UIREGMINWK** Minimum weeks to qualify for regular benefits (UI only)

### **DESCRIPTION**

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI regular benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	10	--	U.I. ACT
ba85.mpr:	10	--	U.I. ACT
ba86.mpr:	10	--	U.I. ACT
ba87.mpr:	10	--	U.I. ACT
ba88.mpr:	10	--	U.I. ACT
ba89.mpr:	10	--	U.I. ACT
ba90.mpr:	10	--	U.I. ACT
ba91.mpr:	10	--	U.I. ACT
ba92.mpr:	10	--	U.I. ACT
ba93.mpr:	10	--	U.I. Reform, 1989
ba94.mpr:	12	--	1994 Federal Budget
ba95.mpr:	12	--	1994 Federal Budget
ba96.mpr:	12	--	Copied from ba95.mpr
ba97.mpr:	12	--	Copied from ba96.mpr
ba98.mpr:	12	--	Copied from ba97.mpr
ba99.mpr:	12	--	Copied from ba98.mpr
ba00.mpr:	12	--	Copied from ba99.mpr
ba01.mpr:	12	--	Copied from ba00.mpr

**UIREGWKFCT** UI regular benefit weeks adjustment factor (UI and EI)

---

## DESCRIPTION

This parameter allows the user to increase the claim duration of regular benefits up to the maximum number of eligible weeks. UIREGWKFCT is the proportion of the unused weeks (maximum weeks eligible - actual weeks claimed) that an individual's claim will be extended by. For example, setting UIREGWKFCT to one will set the claim length to the maximum number of eligible weeks.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	User supplied
ba85.mpr:	0.00000	--	User supplied
ba86.mpr:	0.00000	--	User supplied
ba87.mpr:	0.00000	--	User supplied
ba88.mpr:	0.00000	--	User supplied
ba89.mpr:	0.00000	--	User supplied
ba90.mpr:	0.00000	--	User supplied
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied
ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**UIREPPREV** Weeks of insurable employment [UIREPWWKD index] (UI only)

---

## DESCRIPTION

The number of weeks of insurable employment required for repeaters to be eligible for benefits increases with the number of weeks of benefits received in the qualifying period (see also UIREPUER and UIREPWWKD). The vector UIREPPREV must always have 11

elements corresponding to the columns of UIREPWWKD.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source
ba84.mpr:	11	[ Rows ] U.I. ACT
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
99		
ba85.mpr:		[ Same ] U.I. ACT
ba86.mpr:		[ Same ] U.I. ACT
ba87.mpr:		[ Same ] U.I. ACT
ba88.mpr:		[ Same ] U.I. ACT
ba89.mpr:		[ Same ] U.I. ACT
ba90.mpr:		[ Same ] U.I. ACT
ba91.mpr:		[ Same ] U.I. ACT
ba92.mpr:		[ Same ] U.I. ACT
ba93.mpr:		[ Same ] Part of pre-reform program
ba94.mpr:		[ Same ] Part of pre-reform program
ba95.mpr:		[ Same ] Part of pre-reform program
ba96.mpr:		[ Same ] Copied from ba95.mpr
ba97.mpr:		[ Same ] Copied from ba96.mpr
ba98.mpr:		[ Same ] Copied from ba97.mpr

ba99.mpr:	[ Same ]	Copied from ba98.mpr
ba00.mpr:	[ Same ]	Copied from ba99.mpr
ba01.mpr:	[ Same ]	Copied from ba00.mpr

**UIREPUER** Regional unemployment rate [UIREPWWKD index] (UI only)

---

**DESCRIPTION**

The number of weeks of insurable employment required for repeaters to be eligible for benefits decreases at progressively higher regional unemployment rates (see also UIREPPREV and UIREPWWKD). The vector UIREPUER must always have 5 elements corresponding to the rows of UIREPWWKD.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Source
ba84.mpr:	5	[ Rows ] U . I . ACT
6.0		
7.0		
8.0		
9.0		
11.5		
ba85.mpr:		[ Same ] U . I . ACT
ba86.mpr:		[ Same ] U . I . ACT
ba87.mpr:		[ Same ] U . I . ACT
ba88.mpr:		[ Same ] U . I . ACT
ba89.mpr:		[ Same ] U . I . ACT
ba90.mpr:		[ Same ] U . I . ACT
ba91.mpr:		[ Same ] U . I . ACT

ba92.mpr:	[Same]	U.I. ACT
ba93.mpr:	[Same]	Part of pre-reform program
ba94.mpr:	[Same]	Part of pre-reform program
ba95.mpr:	[Same]	Part of pre-reform program
ba96.mpr:	[Same]	Copied from ba95.mpr
ba97.mpr:	[Same]	Copied from ba96.mpr
ba98.mpr:	[Same]	Copied from ba97.mpr
ba99.mpr:	[Same]	Copied from ba98.mpr
ba00.mpr:	[Same]	Copied from ba99.mpr
ba01.mpr:	[Same]	Copied from ba00.mpr

**UIREPWWKD** Repeater eligibility requirements [UIREPPREV x UIREPUER] (UI only)

---

## DESCRIPTION

The number of weeks of insurable employment required for repeaters to be eligible for benefits increases with the number of weeks of benefits received in the qualifying period (UIREPPREV) and decreases at progressively higher regional unemployment rates (UIREPUER). UIREPWWKD represents a two dimensional (11 by 5) lookup table of the weeks of work required for repeater eligibility.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source
ba84.mpr:	11	[Rows] U.I. ACT
	14	13 12 11 10
	14	13 12 11 11
	14	13 12 12 12 12

14	13	13	13	13
14	14	14	14	14
15	15	15	15	15
16	16	16	16	16
17	17	17	17	16
18	18	18	17	16
19	19	18	17	16
20	19	18	17	16
ba85.mpr:		[ Same ]	U.I.	ACT
ba86.mpr:		[ Same ]	U.I.	ACT
ba87.mpr:		[ Same ]	U.I.	ACT
ba88.mpr:		[ Same ]	U.I.	ACT
ba89.mpr:		[ Same ]	U.I.	ACT
ba90.mpr:		[ Same ]	U.I.	ACT
ba91.mpr:		[ Same ]	U.I.	ACT
ba92.mpr:		[ Same ]	U.I.	ACT
ba93.mpr:		[ Same ]	Part of pre-reform program	
ba94.mpr:		[ Same ]	Part of pre-reform program	
ba95.mpr:		[ Same ]	Part of pre-reform program	
ba96.mpr:		[ Same ]	Copied from ba95.mpr	
ba97.mpr:		[ Same ]	Copied from ba96.mpr	
ba98.mpr:		[ Same ]	Copied from ba97.mpr	
ba99.mpr:		[ Same ]	Copied from ba98.mpr	
ba00.mpr:		[ Same ]	Copied from ba99.mpr	
ba01.mpr:		[ Same ]	Copied from ba00.mpr	

**UIRETMINWK** Minimum weeks to qualify for retirement benefits (UI only)

**DESCRIPTION**

This parameter represents the minimum weeks of insurable employment in the qualifying period that are required for eligibility for UI retirement benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	20	-- U.I. ACT
ba85.mpr:	20	-- U.I. ACT
ba86.mpr:	20	-- U.I. ACT
ba87.mpr:	20	-- U.I. ACT
ba88.mpr:	20	-- U.I. ACT
ba89.mpr:	20	-- U.I. ACT
ba90.mpr:	20	-- U.I. ACT
ba91.mpr:	20	-- U.I. ACT
ba92.mpr:	20	-- U.I. ACT
ba93.mpr:	0	-- U.I. Reform, 1989 (see UIMAXRETWKS)
ba94.mpr:	0	-- U.I. Reform, 1989 (see UIMAXRETWKS)
ba95.mpr:	0	-- U.I. Reform, 1989 (see UIMAXRETWKS)
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

### **UIRGEFLAG** Regional extended phase calculation flag (UI only)

---

## DESCRIPTION

Flag which determines whether the regional extended phase benefits are to be computed (value 1), or not (value 0). This feature of the model permits the program structure to be varied, by deleting a phase.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- FLAG
ba85.mpr:	1	-- FLAG
ba86.mpr:	1	-- FLAG
ba87.mpr:	1	-- FLAG
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba92.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba93.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba94.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba95.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**UIRGEMIN** Unemployment rate for Regional Extended entitlement [UIRGEWKS index] (UI only)

---

## DESCRIPTION

The third phase of regular benefits is the Regional Extended phase. Additional weeks of benefit entitlement are determined by the regional unemployment rate (see UIRGEWKS). Cut-points represent the lower bound of class intervals (the lowest possible unemployment rate is coded as -1.0). The vectors UIRGEMIN and UIRGEWKS must always have 17 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source
ba84.mpr :	17	[ Rows ] U . I . ACT
11.5		
11.0		
10.5		
10.0		
9.5		
9.0		
8.5		
8.0		
7.5		
7.0		
6.5		

6.0		
5.5		
5.0		
4.5		
4.0		
-1.0		
ba85.mpr:	[ Same ]	U.I. ACT
ba86.mpr:	[ Same ]	U.I. ACT
ba87.mpr:	[ Same ]	U.I. ACT
ba88.mpr:	[ Same ]	U.I. ACT
ba89.mpr:	[ Same ]	U.I. ACT
ba90.mpr:	[ Same ]	U.I. ACT
ba91.mpr:	[ Same ]	U.I. ACT
ba92.mpr:	[ Same ]	U.I. ACT
ba93.mpr:	[ Same ]	Part of pre-reform program
ba94.mpr:	[ Same ]	Part of pre-reform program
ba95.mpr:	[ Same ]	Part of pre-reform program
ba96.mpr:	[ Same ]	Copied from ba95.mpr
ba97.mpr:	[ Same ]	Copied from ba96.mpr
ba98.mpr:	[ Same ]	Copied from ba97.mpr
ba99.mpr:	[ Same ]	Copied from ba98.mpr
ba00.mpr:	[ Same ]	Copied from ba99.mpr
ba01.mpr:	[ Same ]	Copied from ba00.mpr

## **UIRGERATE** Benefit rate for regional extended phase (UI only)

---

### **DESCRIPTION**

Benefit rate as a proportion of weekly insurable earnings. This parameter is not used if the flag UIEFFFLAG is set to 0.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.60000	--	U.I. ACT
ba85.mpr:	0.60000	0.0%	U.I. ACT
ba86.mpr:	0.60000	0.0%	U.I. ACT
ba87.mpr:	0.60000	0.0%	U.I. ACT
ba88.mpr:	0.60000	0.0%	U.I. ACT
ba89.mpr:	0.60000	0.0%	U.I. ACT
ba90.mpr:	0.60000	0.0%	U.I. ACT
ba91.mpr:	0.60000	0.0%	U.I. ACT
ba92.mpr:	0.60000	0.0%	U.I. ACT
ba93.mpr:	0.60000	0.0%	Part of pre-reform program
ba94.mpr:	0.60000	0.0%	Part of pre-reform program
ba95.mpr:	0.60000	0.0%	Part of pre-reform program
ba96.mpr:	0.60000	0.0%	Copied from ba95.mpr
ba97.mpr:	0.60000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.60000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.60000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.60000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.60000	0.0%	Copied from ba00.mpr

### **UIRGWKS** Weeks Regional Extended entitlement [UIRGEMIN] (UI only)

---

## DESCRIPTION

The third phase of regular benefits is the Regional Extended phase. Maximum additional weeks of benefit entitlement (UIRGWKS) are determined by the regional unemployment rate (UIRGEMIN). Cut-points represent the lower bound of class intervals (the lowest possible unemployment rate is coded as -1.0). These two vectors must always have 17 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source
ba84.mpr:	17	[ Rows ] U.I. ACT
	32	
	30	
	28	
	26	
	24	
	22	
	20	
	18	
	16	
	14	
	12	
	10	
	8	
	6	
	4	
	2	
	0	
ba85.mpr:		[ Same ] U.I. ACT
ba86.mpr:		[ Same ] U.I. ACT
ba87.mpr:		[ Same ] U.I. ACT
ba88.mpr:		[ Same ] U.I. ACT
ba89.mpr:		[ Same ] U.I. ACT
ba90.mpr:		[ Same ] U.I. ACT
ba91.mpr:		[ Same ] U.I. ACT
ba92.mpr:		[ Same ] U.I. ACT
ba93.mpr:		[ Same ] Part of pre-reform program
ba94.mpr:		[ Same ] Part of pre-reform program
ba95.mpr:		[ Same ] Part of pre-reform program
ba96.mpr:		[ Same ] Copied from ba95.mpr
ba97.mpr:		[ Same ] Copied from ba96.mpr

ba98.mpr:	[Same]	Copied from ba97.mpr
ba99.mpr:	[Same]	Copied from ba98.mpr
ba00.mpr:	[Same]	Copied from ba99.mpr
ba01.mpr:	[Same]	Copied from ba00.mpr

## **UIRGNFLAG** Regional requirements flag (UI only)

---

### **DESCRIPTION**

Flag which determines whether variable UI entrance requirements based on regional unemployment rates are used (value 1), or not (value 0).

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	1	--	FLAG
ba85.mpr:	1	--	FLAG
ba86.mpr:	1	--	FLAG
ba87.mpr:	1	--	FLAG
ba88.mpr:	1	--	FLAG
ba89.mpr:	1	--	FLAG
ba90.mpr:	1	--	FLAG
ba91.mpr:	1	--	FLAG
ba92.mpr:	1	--	FLAG
ba93.mpr:	1	--	FLAG
ba94.mpr:	1	--	FLAG
ba95.mpr:	1	--	FLAG
ba96.mpr:	1	--	Copied from ba95.mpr
ba97.mpr:	1	--	Copied from ba96.mpr

ba98.mpr:	1	--	Copied from ba97.mpr
ba99.mpr:	1	--	Copied from ba98.mpr
ba00.mpr:	1	--	Copied from ba99.mpr
ba01.mpr:	1	--	Copied from ba00.mpr

## **UIRGNMIN** Regional unemployment rate (UI only)

---

### **DESCRIPTION**

The UIRGNWKS parameter represents the number weeks of insurable employment in the qualifying period that are required for regular benefits in relation to the unemployment rate of UI economic regions.

Eligibility is finally determined by comparing weeks of insurable employment in the qualifying period (UIRGNWKS) to the level required in relation to local (UI Economic Region) unemployment rates. Cut points for unemployment rates are given as lower bounds (the minimum possible unemployment rate is coded as -1.0). The vectors UIRGNMIN and UIRGNWKS must always have 5 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Source</b>
ba84.mpr:	5	[ Rows ] U. I. ACT
9.0		
8.0		
7.0		
6.0		
-1.0		
ba85.mpr:		[ Same ] U. I. ACT

ba86.mpr:	[ Same ]	U. I. ACT
ba87.mpr:	[ Same ]	U. I. ACT
ba88.mpr:	[ Same ]	U. I. ACT
ba89.mpr:	[ Same ]	U. I. ACT
ba90.mpr:	[ Same ]	U. I. ACT
ba91.mpr:	[ Same ]	U. I. ACT
ba92.mpr:	[ Same ]	U. I. ACT
ba93.mpr:	[ Same ]	Part of pre-reform program
ba94.mpr:	[ Same ]	Part of pre-reform program
ba95.mpr:	[ Same ]	Part of pre-reform program
ba96.mpr:	[ Same ]	Copied from ba95.mpr
ba97.mpr:	[ Same ]	Copied from ba96.mpr
ba98.mpr:	[ Same ]	Copied from ba97.mpr
ba99.mpr:	[ Same ]	Copied from ba98.mpr
ba00.mpr:	[ Same ]	Copied from ba99.mpr
ba01.mpr:	[ Same ]	Copied from ba00.mpr

**UIRGNWKS** Weeks required for eligibility (UI only)

---

**DESCRIPTION**

This parameter represents the number weeks of insurable employment in the qualifying period that are required for regular benefits in relation to the regional unemployment rates. The vectors UIRGNMIN and UIRGNWKS must always have 5 elements corresponding exactly to each other.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source
ba84.mpr:	5	[ Rows ] U.I. ACT
10		
11		
12		
13		
14		
ba85.mpr:		[ Same ] U.I. ACT
ba86.mpr:		[ Same ] U.I. ACT
ba87.mpr:		[ Same ] U.I. ACT
ba88.mpr:		[ Same ] U.I. ACT
ba89.mpr:		[ Same ] U.I. ACT
ba90.mpr:	5	[ Rows ] U.I. ACT
10		
10		
10		
10		
10		
ba91.mpr:		[ Same ] U.I. ACT
ba92.mpr:		[ Same ] U.I. ACT
ba93.mpr:		[ Same ] Part of pre-reform program
ba94.mpr:		[ Same ] Part of pre-reform program
ba95.mpr:		[ Same ] Part of pre-reform program
ba96.mpr:		[ Same ] Copied from ba95.mpr
ba97.mpr:		[ Same ] Copied from ba96.mpr
ba98.mpr:		[ Same ] Copied from ba97.mpr
ba99.mpr:		[ Same ] Copied from ba98.mpr
ba00.mpr:		[ Same ] Copied from ba99.mpr
ba01.mpr:		[ Same ] Copied from ba00.mpr

### **UIRPTFLAG** Repeater requirements flag (UI only)

---

## DESCRIPTION

This flag determines whether UI repeater rules are applied (value 1) in testing eligibility or not applied (value 0).

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- FLAG
ba85.mpr:	1	-- FLAG
ba86.mpr:	1	-- FLAG
ba87.mpr:	1	-- FLAG
ba88.mpr:	1	-- FLAG
ba89.mpr:	1	-- FLAG
ba90.mpr:	1	-- FLAG
ba91.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba92.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba93.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba94.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba95.mpr:	0	-- UI Reform Apr. 1989 - deactivate
ba96.mpr:	0	-- Copied from ba95.mpr
ba97.mpr:	0	-- Copied from ba96.mpr
ba98.mpr:	0	-- Copied from ba97.mpr
ba99.mpr:	0	-- Copied from ba98.mpr
ba00.mpr:	0	-- Copied from ba99.mpr
ba01.mpr:	0	-- Copied from ba00.mpr

**UISICHRMIN** Minimum hours to qualify for sickness benefits (EI only)

## DESCRIPTION

This parameter represents the minimum hours of employment in the qualifying periods that

are required for eligibility for EI sickness benefits.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0	--	Not in effect
ba85.mpr:	0	--	Not in effect
ba86.mpr:	0	--	Not in effect
ba87.mpr:	0	--	Not in effect
ba88.mpr:	0	--	Not in effect
ba89.mpr:	0	--	Not in effect
ba90.mpr:	0	--	Not in effect
ba91.mpr:	0	--	Not in effect
ba92.mpr:	0	--	Not in effect
ba93.mpr:	0	--	Not in effect
ba94.mpr:	0	--	Not in effect
ba95.mpr:	0	--	Not in effect
ba96.mpr:	0	--	Not in effect
ba97.mpr:	700	--	Human Resources Development
ba98.mpr:	700	--	Copied from ba97.mpr
ba99.mpr:	700	--	Copied from ba98.mpr
ba00.mpr:	700	--	Copied from ba99.mpr
ba01.mpr:	700	--	Copied from ba00.mpr

**UISICMINWK** Minimum weeks to qualify for sickness benefits (UI only)

---

## DESCRIPTION

This parameter represents the minimum weeks of insurable employment in the qualifying

period that are required for eligibility for UI sickness benefits.

This parameter applies only if UIEIOPT is set to 1 (Before December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	20	-- U.I. ACT
ba85.mpr:	20	-- U.I. ACT
ba86.mpr:	20	-- U.I. ACT
ba87.mpr:	20	-- U.I. ACT
ba88.mpr:	20	-- U.I. ACT
ba89.mpr:	20	-- U.I. ACT
ba90.mpr:	20	-- U.I. ACT
ba91.mpr:	20	-- U.I. ACT
ba92.mpr:	20	-- U.I. ACT
ba93.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba94.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba95.mpr:	20	-- Unemployment Insurance, Special Benefits IN-0181093
ba96.mpr:	20	-- Copied from ba95.mpr
ba97.mpr:	20	-- Copied from ba96.mpr
ba98.mpr:	20	-- Copied from ba97.mpr
ba99.mpr:	20	-- Copied from ba98.mpr
ba00.mpr:	20	-- Copied from ba99.mpr
ba01.mpr:	20	-- Copied from ba00.mpr

## **UITARGYRMAX**

Maximum insurable earnings for target year

---

### **DESCRIPTION**

The maximum weekly earnings insurable under the provisions of the UI program for the target year. The value defined by the UI ACT is updated annually in relation to a moving average of earnings determined from Revenue Canada data.

This parameter applies to UI and EI programs.

## **UITRBNFCT** UI training benefit per week adjustment factor (EI and EI)

---

### **DESCRIPTION**

This parameter allows the user to increase the dollar amount of training benefits for all recipients of training benefits by up to twice the actual amount. The actual training benefit (uctrnbr) is multiplied by the factor UITRBNFCT plus one(1). For example, setting UITRBNFCT to one will result in the amount of training benefits to be multiplied by 2; a factor of .5 would result in benefits being multiplied by 1.5.

This parameter applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	User supplied
ba85.mpr:	0.00000	--	User supplied
ba86.mpr:	0.00000	--	User supplied
ba87.mpr:	0.00000	--	User supplied
ba88.mpr:	0.00000	--	User supplied

```

ba89.mpr:    0.00000    --    User supplied
ba90.mpr:    0.00000    --    User supplied
ba91.mpr:    0.00000    --    User supplied
ba92.mpr:    0.00000    --    User supplied
ba93.mpr:    0.00000    --    User supplied
ba94.mpr:    0.00000    --    User supplied
ba95.mpr:    0.00000    --    User supplied
ba96.mpr:    0.00000    --    Copied from ba95.mpr
ba97.mpr:    0.00000    --    Copied from ba96.mpr
ba98.mpr:    0.00000    --    Copied from ba97.mpr
ba99.mpr:    0.00000    --    Copied from ba98.mpr
ba00.mpr:    0.00000    --    Copied from ba99.mpr
ba01.mpr:    0.00000    --    Copied from ba00.mpr

```

## **UITRNWKFCT** UI training benefit weeks adjustment factor (UI and EI)

---

### **DESCRIPTION**

This parameter allows the user to increase the claim duration of training benefits for all recipients of training benefits by up to twice the actual number of weeks on training. The actual training weeks (uctrnwk) are multiplied by the factor UITRNWKFCT plus one (1). For example, setting UITRNWKFCT to one will result in the number of weeks of training benefits to be multiplied by 2; a factor of .5 would result in weeks being multiplied by 1.5.

This parameter applies to UI and EI programs.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
ui	Compute UI benefits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	User supplied
ba85.mpr:	0.00000	--	User supplied
ba86.mpr:	0.00000	--	User supplied

ba87.mpr:	0.00000	--	User supplied
ba88.mpr:	0.00000	--	User supplied
ba89.mpr:	0.00000	--	User supplied
ba90.mpr:	0.00000	--	User supplied
ba91.mpr:	0.00000	--	User supplied
ba92.mpr:	0.00000	--	User supplied
ba93.mpr:	0.00000	--	User supplied
ba94.mpr:	0.00000	--	User supplied
ba95.mpr:	0.00000	--	User supplied
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**UIWAITWKS** Minimum waiting period all claims (UI and EI)

---

**DESCRIPTION**

This parameter determines the minimum interval between the last week worked and the first week of UI benefits.

This parameter applies to UI and EI programs.

**CROSS REFERENCE**

Function	Description
ui	Compute UI benefits

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	2	--	U. I. ACT
ba85.mpr:	2	--	U. I. ACT

ba86.mpr:	2	--	U.I. ACT
ba87.mpr:	2	--	U.I. ACT
ba88.mpr:	2	--	U.I. ACT
ba89.mpr:	2	--	U.I. ACT
ba90.mpr:	2	--	U.I. ACT
ba91.mpr:	2	--	U.I. ACT
ba92.mpr:	2	--	U.I. ACT
ba93.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba94.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba95.mpr:	2	--	Unemployment Insurance, Regular Benefits IN-0210493
ba96.mpr:	2	--	Copied from ba95.mpr
ba97.mpr:	2	--	Copied from ba96.mpr
ba98.mpr:	2	--	Copied from ba97.mpr
ba99.mpr:	2	--	Copied from ba98.mpr
ba00.mpr:	2	--	Copied from ba99.mpr
ba01.mpr:	2	--	Copied from ba00.mpr

---

**UIWK26**      Conversion rate of weeks worked (52 to 26 weeks) [prob][rate] (EI only)

---

## DESCRIPTION

This represents the proportion of weeks worked in the past year which were worked in the past 26 weeks. It is used to calculate the minimum divisor rule (UIEIDIV) and is only in effect when UIEIOPT is equal to 2 and UIEIDIVOPT is equal to 2 or 3.

It is set up as a lookup table with the proportions in the left most column, and probability distribution (0-100) in the middle column. A random number is called in the program, and the proportion of weeks worked in the past 26 weeks is then derived.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

## CROSS REFERENCE

Function	Description
ui	Compute UI benefits

## VALUES

File/Year	Value	Source	
ba84.mpr:	6	[Rows]	Not in effect
0	1.000	(0.0000)	
20	1.000	(0.0000)	
40	1.000	(0.0000)	
60	1.000	(0.0000)	
80	1.000	(0.0000)	
100	1.000	(0.0000)	
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:		[Same]	Not in effect
ba91.mpr:		[Same]	Not in effect
ba92.mpr:		[Same]	Not in effect
ba93.mpr:		[Same]	Not in effect
ba94.mpr:		[Same]	Not in effect
ba95.mpr:		[Same]	Not in effect
ba96.mpr:		[Same]	Not in effect
ba97.mpr:		[Same]	Option
ba98.mpr:		[Same]	Copied from ba97.mpr
ba99.mpr:		[Same]	Copied from ba98.mpr
ba00.mpr:		[Same]	Copied from ba99.mpr
ba01.mpr:		[Same]	Copied from ba00.mpr

**UPDATEINT** Interval between screen updates (hhlds)

---

## DESCRIPTION

The UPDATEINT parameter controls how often SPSM will update its progress display during the simulation phase. Specifically, it specifies the number of households to simulate between updates of the SPSM progress indicator. If UPDATEINT is set to 0, an appropriate default value will be assigned to UPDATEINT. If UPDATEINT is set to a low value, considerable time may be spent updating the display in the Windows version of SPSM.

**UVAR** User statements [string]

---

## DESCRIPTION

The UVAR control parameter contains a list (string) of SPSM statements that create and assign the user variables. See the *SPSD/M User's Guide* for details.

**UVARFLAG** Activate UVAR parameter for expressions

---

## DESCRIPTION

This control parameter, when set to 1, activates the UVAR parameter of the user variable facility. The User Variable Facility allows the creation of new user-defined variables, whose values are created through SPSM statements. See the *SPSD/M User's Guide* for details.

**VARALG** Name of variant algorithm [string]

---

## DESCRIPTION

This control parameter is automatically generated by SPSM, and records the overall name of the tax/transfer algorithm used to generate variant results.

**VARDESC** Description of variant parameters [string]

---

## DESCRIPTION

This control parameter is automatically generated by SPSM, and is simply a copy of the MPRDESC parameter of the variant. The value will appear in the page header of the output table file.

**VARMETH** Method of creating variant variables

---

## DESCRIPTION

This parameter specifies one of three methods for producing variant results. Valid values are:

0. No variant results will be calculated
2. Results will be calculated using the standard algorithm with tax/transfer parameters as specified in the INPVARMPR file.
3. Results will be calculated using the alternate algorithm with tax/transfer parameters specified in the INPVARMPR file.

## **VHOSPMAX** Maximum Nova Scotia HOSP contributions per person

---

### **DESCRIPTION**

This parameter is the maximum allowable contributions to a Nova Scotia Home Ownership Savings Plan.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txns	Compute provincial taxes for Nova Scotia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	2000.00	--	Federal Income Tax T1C (NS)
			TC-1990
ba91.mpr:	2000.00	0.0%	Federal Income Tax T1C (NS)
			TC-1991
ba92.mpr:	2000.00	0.0%	Federal Income Tax T1C (NS)
			TC-1992
ba93.mpr:	2000.00	0.0%	Federal Income Tax T1C (NS)
			TC-1993
ba94.mpr:	2000.00	0.0%	Federal Income Tax T1C (NS)
			1994

ba95.mpr:	2000.00	0.0%	Federal Income Tax T1C (NS) 1995
ba96.mpr:	2000.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	2000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	2000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	2000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	2000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	2000.00	0.0%	Grown from ba00.mpr using NONE=1.0000

---

## **VHOSPR** Nova Scotia qualified single parent family income adjustment rate

### **DESCRIPTION**

This parameter is the proportion of qualified adjusted income a filer is allowed to claim when calculating the Nova Scotia Home Ownership Savings Plan Tax Credit. The proportion is applied to filers who have claimed an equivalent to married tax credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txns	Compute provincial taxes for Nova Scotia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect

ba90.mpr:	0.50000	--	Federal Income Tax T1C (NS)
		TC-1990	
ba91.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		TC-1991	
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		TC-1992	
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		TC-1993	
ba94.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		1994	
ba95.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		1995	
ba96.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		1996	
ba97.mpr:	0.50000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.50000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.50000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.50000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.50000	0.0%	Copied from ba00.mpr

## **VHOSPRM** Nova Scotia qualified family income adjustment rate

---

### **DESCRIPTION**

This parameter is the proportion of qualified adjusted income a filer is allowed to claim when calculating the Nova Scotia Home Ownership Savings Plan Tax Credit. The proportion is applied to filers who have claimed a married tax credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txns	Compute provincial taxes for Nova Scotia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth</b>	<b>Source</b>
ba84.mpr:	0.00000	--	Not in effect

ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.50000	--	Federal Income Tax T1C (NS)
		TC-1990	
ba91.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		TC-1991	
ba92.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		TC-1992	
ba93.mpr:	0.50000	0.0%	Federal Income Tax T1C (NS)
		TC-1993	
ba94.mpr:	1.00000	100.0%	Federal Income Tax T1C (NS)
		TC-1994	
ba95.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS)
		TC-1995	
ba96.mpr:	1.00000	0.0%	Federal Income Tax T1C (NS)
		TC-1995	
ba97.mpr:	1.00000	0.0%	Copied from ba96.mpr
ba98.mpr:	1.00000	0.0%	Copied from ba97.mpr
ba99.mpr:	1.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	1.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	1.00000	0.0%	Copied from ba00.mpr

**VHOT** Nova Scotia HOSP credit rate [net income, tax credit rate]

---

**DESCRIPTION**

This parameter is used in the calculation of the Nova Scotia Home Ownership Savings Plan Tax Credit. The tax credit rate (column 3) is looked up according to the filer's qualifying adjusted income (column 1).

**CROSS REFERENCE**

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Source	
ba84.mpr:	2	[Rows]	Not in effect
	0	0.0000	(0.0000)
	0	0.0000	(0.0000)
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:	17	[Rows]	Federal Income Tax T1C (NS)
		TC-1990	
	0	0.2500	(-0.0000)
	22500	0.2344	(-0.0000)
	23000	0.2188	(-0.0000)
	23500	0.2032	(-0.0000)
	24000	0.1876	(-0.0000)
	24500	0.1720	(-0.0000)
	25000	0.1564	(-0.0000)
	25500	0.1408	(-0.0000)
	26000	0.1252	(-0.0000)
	26500	0.1096	(-0.0000)
	27000	0.0940	(-0.0000)
	27500	0.0784	(-0.0000)
	28000	0.0628	(-0.0000)
	28500	0.0472	(-0.0000)
	29000	0.0316	(-0.0000)
	29500	0.0160	(-0.0000)
	30000	0.0000	(-0.0000)
ba91.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1991	
ba92.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1992	
ba93.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1993	
ba94.mpr:	17	[Rows]	Federal Income Tax T1C (NS)
		TC-1994	
	0	0.2500	(-0.0000)
	29500	0.2350	(-0.0000)
	30000	0.2200	(-0.0000)
	30500	0.2050	(-0.0000)
	31000	0.1900	(-0.0000)

31500	0.1750	(-0.0000)	
32000	0.1600	(-0.0000)	
32500	0.1450	(-0.0000)	
33000	0.1300	(-0.0000)	
33500	0.1150	(-0.0000)	
34000	0.1000	(-0.0000)	
34500	0.0850	(-0.0000)	
35000	0.0700	(-0.0000)	
35500	0.0550	(-0.0000)	
36000	0.0400	(-0.0000)	
36500	0.0250	(-0.0001)	
37000	0.0000	(-0.0001)	
ba95.mpr:	[Same]	Federal Income Tax T1C (NS)	TC-1995
ba96.mpr:	[Same]	Federal Income Tax T1C (NS)	TC-1996
ba97.mpr:	[Same]	Grown from ba96.mpr using	NONE=1.0000
ba98.mpr:	[Same]	Grown from ba97.mpr using	NONE=1.0000
ba99.mpr:	[Same]	Grown from ba98.mpr using	NONE=1.0000
ba00.mpr:	[Same]	Grown from ba99.mpr using	NONE=1.0000
ba01.mpr:	[Same]	Grown from ba00.mpr using	NONE=1.0000

---

**VHOTM** Nova Scotia HOSP credit rate: Married [family net income, tax credit rate]

## DESCRIPTION

This parameter is used in the calculation of the Nova Scotia Home Ownership Savings Plan Tax Credit. The tax credit rate (column 3) is looked up according to the filer's qualifying adjusted income (column 1). This table is used for individuals who are married or living in a common-law relationship.

See also VHOSPRM

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Source	
ba84.mpr:	2	[Rows]	Not in effect
	0	0.0000	(0.0000)
	0	0.0000	(0.0000)
ba85.mpr:		[Same]	Not in effect
ba86.mpr:		[Same]	Not in effect
ba87.mpr:		[Same]	Not in effect
ba88.mpr:		[Same]	Not in effect
ba89.mpr:		[Same]	Not in effect
ba90.mpr:	17	[Rows]	Federal Income Tax T1C (NS)
		TC-1990	
	0	0.2500	(-0.0000)
	22500	0.2344	(-0.0000)
	23000	0.2188	(-0.0000)
	23500	0.2032	(-0.0000)
	24000	0.1876	(-0.0000)
	24500	0.1720	(-0.0000)
	25000	0.1564	(-0.0000)
	25500	0.1408	(-0.0000)
	26000	0.1252	(-0.0000)
	26500	0.1096	(-0.0000)
	27000	0.0940	(-0.0000)
	27500	0.0784	(-0.0000)
	28000	0.0628	(-0.0000)
	28500	0.0472	(-0.0000)
	29000	0.0316	(-0.0000)
	29500	0.0160	(-0.0000)
	30000	0.0000	(-0.0000)
ba91.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1991	
ba92.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1992	

ba93.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1993	
ba94.mpr:	17	[Rows]	Federal Income Tax T1C (NS)
		TC-1994	
	0	0.2500	(-0.0000)
	50000	0.2350	(-0.0000)
	51000	0.2200	(-0.0000)
	52000	0.2050	(-0.0000)
	53000	0.1900	(-0.0000)
	54000	0.1750	(-0.0000)
	55000	0.1600	(-0.0000)
	56000	0.1450	(-0.0000)
	57000	0.1300	(-0.0000)
	58000	0.1150	(-0.0000)
	59000	0.1000	(-0.0000)
	60000	0.0850	(-0.0000)
	61000	0.0700	(-0.0000)
	62000	0.0550	(-0.0000)
	63000	0.0400	(-0.0000)
	64000	0.0250	(-0.0000)
	65000	0.0000	(-0.0000)
ba95.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1995	
ba96.mpr:		[Same]	Federal Income Tax T1C (NS)
		TC-1996	
ba97.mpr:		[Same]	Grown from ba96.mpr using
		NONE=1.0000	
ba98.mpr:		[Same]	Grown from ba97.mpr using
		NONE=1.0000	
ba99.mpr:		[Same]	Grown from ba98.mpr using
		NONE=1.0000	
ba00.mpr:		[Same]	Grown from ba99.mpr using
		NONE=1.0000	
ba01.mpr:		[Same]	Grown from ba00.mpr using
		NONE=1.0000	

---

**VPHPREM** Nova Scotia pharmacare premium

**DESCRIPTION**

This parameter gives the amount of the Nova Scotia Pharmacare premium. The premium is an annual head tax on all seniors age 65 and over. The premium was introduced in the 1995 Nova Scotia budget.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	215.00	--	Nova Scotia Budget 1995
ba96.mpr:	215.00	0.0%	Nova Scotia Budget 1995
ba97.mpr:	215.00	0.0%	Nova Scotia Budget 1995
ba98.mpr:	215.00	0.0%	Nova Scotia Budget 1995
ba99.mpr:	215.00	0.0%	Copied from ba98.mpr
ba00.mpr:	215.00	0.0%	Copied from ba99.mpr
ba01.mpr:	215.00	0.0%	Copied from ba00.mpr

**VPHRR** Nova Scotia pharmacare tax credit reduction rate

---

## DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit reduction rate. This is the proportion of income (imgisinc) above the turndown (VPHTD) which will be subtracted from the Maximum Pharmacare Tax Credit (VPHTC) to determine the allowable amount of the tax credit. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.00000	--	Not in effect
ba95.mpr:	0.01000	--	Nova Scotia Budget 1995
ba96.mpr:	0.01000	0.0%	Nova Scotia Budget 1995
ba97.mpr:	0.01000	0.0%	Nova Scotia Budget 1995
ba98.mpr:	0.01000	0.0%	Nova Scotia Budget 1995
ba99.mpr:	0.01000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.01000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.01000	0.0%	Copied from ba00.mpr

**VPHTC** Nova Scotia pharmacare refundable tax credit

---

## DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit. This is a refundable tax credit available to all seniors age 65 and over and in receipt of GIS. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	300.00	--	Nova Scotia Budget 1995
ba96.mpr:	300.00	0.0%	Nova Scotia Budget 1995
ba97.mpr:	300.00	0.0%	Nova Scotia Budget 1995
ba98.mpr:	300.00	0.0%	Nova Scotia Budget 1995
ba99.mpr:	300.00	0.0%	Copied from ba98.mpr
ba00.mpr:	300.00	0.0%	Copied from ba99.mpr
ba01.mpr:	300.00	0.0%	Copied from ba00.mpr

**VPHTD** Nova Scotia pharmacare tax credit turndown

---

## DESCRIPTION

This parameter gives the amount of the Nova Scotia Pharmacare premium tax credit turndown. This is the level of income above which the Nova Scotia Pharmacare refundable tax credit begins to be reduced. The income is imigisinc. The refundable tax credit was introduced in the 1995 Nova Scotia budget.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	15000.00	--	Nova Scotia Budget 1995
ba96.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba97.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba98.mpr:	15000.00	0.0%	Nova Scotia Budget 1995
ba99.mpr:	15000.00	0.0%	Copied from ba98.mpr
ba00.mpr:	15000.00	0.0%	Copied from ba99.mpr
ba01.mpr:	15000.00	0.0%	Copied from ba00.mpr

**VPTC** Nova Scotia political contribution table [total donations,donation allowed]

---

## DESCRIPTION

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

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Source
ba84.mpr:	3	[Rows] Federal Income Tax T1C (NS) - 1984
	0	0.750
	100	(75) 0.500
	550	(300) 0.333
ba85.mpr:		[Same] Federal Income Tax T1C (NS) - 1985
ba86.mpr:		[Same] Federal Income Tax T1C (NS) - 1986
ba87.mpr:		[Same] Federal Income Tax T1C (NS) - 1987
ba88.mpr:		[Same] Federal Income Tax T1C (NS) - 1988
ba89.mpr:		[Same] Federal Income Tax T1C (NS) - 1989
ba90.mpr:		[Same] Federal Income Tax T1C (NS) - 1990
ba91.mpr:		[Same] Federal Income Tax T1C (NS) - 1991
ba92.mpr:		[Same] Federal Income Tax T1C (NS) - 1992
ba93.mpr:		[Same] Federal Income Tax T1C (NS) - 1993
ba94.mpr:		[Same] Federal Income Tax T1C (NS) 1994
ba95.mpr:		[Same] Federal Income Tax T1C (NS) - 1995
ba96.mpr:		[Same] Federal Income Tax T1C (NS) - 1996
ba97.mpr:		[Same] Grown from ba96.mpr using NONE=1.0000

```

ba98.mpr:      [Same]   Grown from ba97.mpr using
                NONE=1.0000
ba99.mpr:      [Same]   Grown from ba98.mpr using
                NONE=1.0000
ba00.mpr:      [Same]   Grown from ba99.mpr using
                NONE=1.0000
ba01.mpr:      [Same]   Grown from ba00.mpr using
                NONE=1.0000

```

## **VPTCBEN**    Maximum Nova Scotia political tax credit allowed

---

### **DESCRIPTION**

This parameter is the maximum Allowable Nova Scotia Political Tax Credit.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txns	Compute provincial taxes for Nova Scotia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	500.00	--    Federal Income Tax T1C (NS) TC-1984
ba85.mpr:	500.00	0.0%    Federal Income Tax T1C (NS) TC-1985
ba86.mpr:	500.00	0.0%    Federal Income Tax T1C (NS) TC-1986
ba87.mpr:	500.00	0.0%    Federal Income Tax T1C (NS) TC-1987
ba88.mpr:	500.00	0.0%    Federal Income Tax T1C (NS) TC-1988
ba89.mpr:	500.00	0.0%    Federal Income Tax T1C (NS) TC-1989
ba90.mpr:	500.00	0.0%    Federal Income Tax T1C (NS) TC-1990

ba91.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) TC-1991
ba92.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) TC-1992
ba93.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) TC-1993
ba94.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1994
ba95.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1995
ba96.mpr:	500.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	500.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	500.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	500.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	500.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	500.00	0.0%	Grown from ba00.mpr using NONE=1.0000

**VPTF** Nova Scotia provincial tax fraction

---

**DESCRIPTION**

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

**CROSS REFERENCE**

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.56500	-- Federal Income Tax 1984 (NS) - Schedule 1
ba85.mpr:	0.56500	0.0% Federal Income Tax 1985 (NS) - Schedule 1
ba86.mpr:	0.56500	0.0% Federal Income Tax 1986 (NS) - Schedule 1
ba87.mpr:	0.56500	0.0% Federal Income Tax 1987 (NS) - Schedule 1
ba88.mpr:	0.56500	0.0% Federal Income Tax 1988 (NS) - Schedule 1
ba89.mpr:	0.56500	0.0% Federal Income Tax 1989 (NS) - Schedule 1
ba90.mpr:	0.59500	5.3% Federal Income Tax 1990 (NS) - Schedule 1
ba91.mpr:	0.59500	0.0% Federal Income Tax 1991 (NS) - Schedule 1
ba92.mpr:	0.59500	0.0% Federal Income Tax 1992 (NS) - Schedule 1
ba93.mpr:	0.59500	0.0% Federal Income Tax 1993 (NS) - Schedule 1
ba94.mpr:	0.59500	0.0% Federal Income Tax T1C (NS) 1994
ba95.mpr:	0.59500	0.0% Federal Income Tax T1C (NS) TC - 1995
ba96.mpr:	0.59500	0.0% Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	0.58500	-1.7% Nova Scotia 1996 Budget
ba98.mpr:	0.57500	-1.7% Nova Scotia 1996 Budget
ba99.mpr:	0.57500	0.0% Copied from ba98.mpr
ba00.mpr:	0.57500	0.0% Copied from ba99.mpr
ba01.mpr:	0.57500	0.0% Copied from ba00.mpr

## VSCI

Nova Scotia provincial tax above which surtax applies

---

## DESCRIPTION

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	0.00	-- Not in effect
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	10000.00	-- Federal Income Tax 1990 (NS) - Schedule 1
ba91.mpr:	10000.00	0.0% Federal Income Tax 1991 (NS) - Schedule 1
ba92.mpr:	10000.00	0.0% Federal Income Tax 1992 (NS) - Schedule 1
ba93.mpr:	10000.00	0.0% Federal Income Tax 1993 (NS) - Schedule 1
ba94.mpr:	7000.00	-30.0% Federal Income Tax T1C (NS) 1994
ba95.mpr:	10000.00	42.9% Federal Income Tax T1C (NS) TC - 1995
ba96.mpr:	10000.00	0.0% Federal Income Tax T1C (NS) TC - 1996
ba97.mpr:	10000.00	0.0% Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	10000.00	0.0% Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	10000.00	0.0% Grown from ba98.mpr using NONE=1.0000

```

ba00.mpr:    10000.00    0.0%    Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    10000.00    0.0%    Grown from ba00.mpr using
              NONE=1.0000

```

**VSCI2** Nova Scotia provincial tax above which surtax applies (2nd level)

---

**DESCRIPTION**

This is the level of provincial tax payable (imtxp) above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

**CROSS REFERENCE**

Function	Description
txns	Compute provincial taxes for Nova Scotia

**VALUES**

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	not in effect
ba85.mpr:	0.00	--	not in effect
ba86.mpr:	0.00	--	not in effect
ba87.mpr:	0.00	--	not in effect
ba88.mpr:	0.00	--	not in effect
ba89.mpr:	0.00	--	not in effect
ba90.mpr:	0.00	--	not in effect
ba91.mpr:	0.00	--	not in effect
ba92.mpr:	0.00	--	not in effect
ba93.mpr:	0.00	--	not in effect
ba94.mpr:	10500.00	--	Federal Income Tax T1C (NS)
		1994	
ba95.mpr:	0.00	--	Not in effect

```

ba96.mpr:    0.00          --      Grown from ba95.mpr using
              NONE=1.0000
ba97.mpr:    0.00          --      Grown from ba96.mpr using
              NONE=1.0000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
              NONE=1.0000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
              NONE=1.0000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
              NONE=1.0000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
              NONE=1.0000

```

## **VSF** Nova Scotia provincial surtax rate

---

### **DESCRIPTION**

This is the level of provincial tax payable above which a surtax at the rate of VSF applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txns	Compute provincial taxes for Nova Scotia

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00000	-- Not in effect
ba85.mpr:	0.00000	-- Not in effect
ba86.mpr:	0.00000	-- Not in effect
ba87.mpr:	0.00000	-- Not in effect
ba88.mpr:	0.00000	-- Not in effect
ba89.mpr:	0.00000	-- Not in effect

ba90.mpr:	0.10000	--	Federal Income Tax 1990 (NS)
			- Schedule 1
ba91.mpr:	0.10000	0.0%	Federal Income Tax 1991 (NS)
			- Schedule 1
ba92.mpr:	0.10000	0.0%	Federal Income Tax 1992 (NS)
			- Schedule 1
ba93.mpr:	0.10000	0.0%	Federal Income Tax 1993 (NS)
			- Schedule 1
ba94.mpr:	0.20000	100.0%	Federal Income Tax T1C (NS)
			1994
ba95.mpr:	0.10000	-50.0%	Federal Income Tax T1C (NS)
			TC - 1995
ba96.mpr:	0.10000	0.0%	Federal Income Tax T1C (NS)
			TC - 1996
ba97.mpr:	0.10000	0.0%	Copied from ba96.mpr
ba98.mpr:	0.10000	0.0%	Copied from ba97.mpr
ba99.mpr:	0.10000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.10000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.10000	0.0%	Copied from ba00.mpr

**VSF2** Nova Scotia provincial surtax rate (2nd level)

---

**DESCRIPTION**

This is the level of provincial tax payable above which a surtax at the rate of VSF2 applies.

For Nova Scotia, the SPSM calculates provincial surtax (impsur) as VSF percent of provincial taxes (imtxp) above the level VSCI plus VSF2 percent of provincial taxes above the level VSCI2.

**CROSS REFERENCE**

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	not in effect
ba85.mpr:	0.00000	--	not in effect
ba86.mpr:	0.00000	--	not in effect
ba87.mpr:	0.00000	--	not in effect
ba88.mpr:	0.00000	--	not in effect
ba89.mpr:	0.00000	--	not in effect
ba90.mpr:	0.00000	--	not in effect
ba91.mpr:	0.00000	--	not in effect
ba92.mpr:	0.00000	--	not in effect
ba93.mpr:	0.00000	--	not in effect
ba94.mpr:	0.10000	--	Derived from Federal Income
			Tax T1C (NS) 1994
ba95.mpr:	0.00000	--	not in effect
ba96.mpr:	0.00000	--	Copied from ba95.mpr
ba97.mpr:	0.00000	--	Copied from ba96.mpr
ba98.mpr:	0.00000	--	Copied from ba97.mpr
ba99.mpr:	0.00000	--	Copied from ba98.mpr
ba00.mpr:	0.00000	--	Copied from ba99.mpr
ba01.mpr:	0.00000	--	Copied from ba00.mpr

**VTRBAS** Nova Scotia tax reduction basic amount

---

## DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	150.00	--	T1C N.S. - 1994
ba95.mpr:	200.00	33.3%	T1C N.S. - 1995
ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	300.00	50.0%	Nova Scotia Budget 1996
ba98.mpr:	300.00	0.0%	Nova Scotia Budget 1996
ba99.mpr:	300.00	0.0%	Copied from ba98.mpr
ba00.mpr:	300.00	0.0%	Copied from ba99.mpr
ba01.mpr:	300.00	0.0%	Copied from ba00.mpr

**VTREM** Nova Scotia tax reduction equivalent to spouse amount

---

## DESCRIPTION

This parameter gives the maximum amount of the equivalent to married Nova Scotia tax reduction. Only the head of a single parent family may apply. A child being claimed for this amount may not also be claimed for the child amount. This total family tax reduction amount is then subject to a family income test.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	150.00	--	T1C N.S. - 1994
ba95.mpr:	200.00	33.3%	T1C N.S. - 1995
ba96.mpr:	200.00	0.0%	T1C N.S. - 1995
ba97.mpr:	300.00	50.0%	Nova Scotia Budget 1996
ba98.mpr:	300.00	0.0%	Nova Scotia Budget 1996
ba99.mpr:	300.00	0.0%	Copied from ba98.mpr
ba00.mpr:	300.00	0.0%	Copied from ba99.mpr
ba01.mpr:	300.00	0.0%	Copied from ba00.mpr

**VTRKID** Nova Scotia tax reduction child amount

---

## DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction for children. Only the head of a single parent family or one spouse in a head/spouse family may apply. The total family tax reduction amount is subject to a family income test.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	80.00	--	T1C N.S. - 1994
ba95.mpr:	105.00	31.3%	T1C N.S. - 1995
ba96.mpr:	105.00	0.0%	T1C N.S. - 1995
ba97.mpr:	165.00	57.1%	Nova Scotia Budget 1996
ba98.mpr:	165.00	0.0%	Nova Scotia Budget 1996
ba99.mpr:	165.00	0.0%	Copied from ba98.mpr
ba00.mpr:	165.00	0.0%	Copied from ba99.mpr
ba01.mpr:	165.00	0.0%	Copied from ba00.mpr

## **VTRRR** Nova Scotia tax reduction family income reduction rate

---

## DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction rate. This is the proportion of family income (iminet) above the turndown (VTRTD) which will be subtracted from the Maximum tax reduction amount to determine the allowable amount of the tax reduction.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00000	--	Not in effect
ba85.mpr:	0.00000	--	Not in effect
ba86.mpr:	0.00000	--	Not in effect
ba87.mpr:	0.00000	--	Not in effect
ba88.mpr:	0.00000	--	Not in effect
ba89.mpr:	0.00000	--	Not in effect
ba90.mpr:	0.00000	--	Not in effect
ba91.mpr:	0.00000	--	Not in effect
ba92.mpr:	0.00000	--	Not in effect
ba93.mpr:	0.00000	--	Not in effect
ba94.mpr:	0.05000	--	T1C N.S. - 1994
ba95.mpr:	0.05000	0.0%	T1C N.S. - 1995
ba96.mpr:	0.05000	0.0%	T1C N.S. - 1995
ba97.mpr:	0.05000	0.0%	T1C N.S. - 1995
ba98.mpr:	0.05000	0.0%	T1C N.S. - 1995
ba99.mpr:	0.05000	0.0%	Copied from ba98.mpr
ba00.mpr:	0.05000	0.0%	Copied from ba99.mpr
ba01.mpr:	0.05000	0.0%	Copied from ba00.mpr

**VTRSP** Nova Scotia tax reduction spouse amount

---

## DESCRIPTION

This parameter gives the maximum amount of the Nova Scotia tax reduction of the spouse of the applicant for the reduction. Only one person in a head/spouse family may apply. This amount is then subject to a family income test.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	150.00	--	T1C N.S. - 1994
ba95.mpr:	200.00	33.3%	T1C N.S. - 1995
ba96.mpr:	200.00	0.0%	Federal Income Tax T1C (NS) 1996
ba97.mpr:	300.00	50.0%	Nova Scotia Budget 1996
ba98.mpr:	300.00	0.0%	Nova Scotia Budget 1996
ba99.mpr:	300.00	0.0%	Copied from ba98.mpr
ba00.mpr:	300.00	0.0%	Copied from ba99.mpr
ba01.mpr:	300.00	0.0%	Copied from ba00.mpr

## VTRTD

Nova Scotia tax reduction family income turndown

---

## DESCRIPTION

This parameter gives the amount of the Nova Scotia tax reduction turndown. This is the level of family net income above which the Nova Scotia tax reduction begins to be reduced. The income is iminet.

## CROSS REFERENCE

Function	Description
txns	Compute provincial taxes for Nova Scotia

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	0.00	--	Not in effect
ba85.mpr:	0.00	--	Not in effect
ba86.mpr:	0.00	--	Not in effect
ba87.mpr:	0.00	--	Not in effect
ba88.mpr:	0.00	--	Not in effect
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	Not in effect
ba94.mpr:	15000.00	--	T1C N.S. - 1994
ba95.mpr:	15000.00	0.0%	T1C N.S. - 1995
ba96.mpr:	15000.00	0.0%	T1C N.S. - 1995
ba97.mpr:	15000.00	0.0%	Nova Scotia Budget 1996
ba98.mpr:	15000.00	0.0%	Nova Scotia Budget 1996
ba99.mpr:	15000.00	0.0%	Copied from ba98.mpr
ba00.mpr:	15000.00	0.0%	Copied from ba99.mpr
ba01.mpr:	15000.00	0.0%	Copied from ba00.mpr

### **WGTFLAG**    Read weight file

---

## DESCRIPTION

This parameter is usually left at 1. If de-activated, the weight file specified in the parameter INPWGT (if any) will not be read, and all weights will instead be set to the value 1.0. This facility can be used to produce unweighted tabulations of SPSD, and is also useful if 'hypothetical households' generated using the bldspd[xx] utility are being used instead of the supplied SPSD.

### **WGTTOT**    Sum of weights on tax file

---

## DESCRIPTION

This control parameter specifies the total sum of weights on the input weight file. This value is generated by SPSM automatically and is reproduced here for informational purposes.

## DESCRIPTION

In the calculation of CPP contributions, this is the rate applied to earnings from employment.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.01800	-- Federal Income Tax 1984 - Line 202 & 203
ba85.mpr:	0.01800	0.0% Federal Income Tax 1985 - Line 202 & 203
ba86.mpr:	0.01800	0.0% Federal Income Tax 1986 - Line 202 & 203
ba87.mpr:	0.01900	5.6% Federal Income Tax 1987 - Line 202 & 203
ba88.mpr:	0.02000	5.3% Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	0.02100	5.0% Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	0.02200	4.8% Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	0.02300	4.5% Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	0.02400	4.3% Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	0.02500	4.2% Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	0.02600	4.0% Federal Income Tax 1994 - Line 308 & 310

ba95.mpr:	0.02700	3.8%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	0.02800	3.7%	Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	0.03000	7.1%	Finance Canada News Release, September, 1997
ba98.mpr:	0.03200	6.7%	Finance Canada News Release, September, 1997
ba99.mpr:	0.03500	9.4%	Finance Canada News Release, September, 1997
ba00.mpr:	0.03900	11.4%	Finance Canada News Release, September, 1997
ba01.mpr:	0.04300	10.3%	Finance Canada News Release, September, 1997

---

**WSCM**      Ratio of self-employed to employed contribution fraction

---

## DESCRIPTION

The ratio of the CPP/QPP contribution rate on earnings from self-employment to the rate on earnings from employment. This is used in calculating the amount payable on earnings from self-employment.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	2.00000	--	Federal Income Tax 1984 - Line 202 & 203
ba85.mpr:	2.00000	0.0%	Federal Income Tax 1985 - Line 202 & 203
ba86.mpr:	2.00000	0.0%	Federal Income Tax 1986 - Line 202 & 203

ba87.mpr:	2.00000	0.0%	Federal Income Tax 1987 - Line 202 & 203
ba88.mpr:	2.00000	0.0%	Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	2.00000	0.0%	Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	2.00000	0.0%	Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	2.00000	0.0%	Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	2.00000	0.0%	Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	2.00000	0.0%	Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	2.00000	0.0%	Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	2.00000	0.0%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	2.00000	0.0%	Federal Income Tax 1995, Line 308 & 310
ba97.mpr:	2.00000	0.0%	Finance Canada News Release, September, 1997
ba98.mpr:	2.00000	0.0%	Finance Canada News Release, September, 1997
ba99.mpr:	2.00000	0.0%	Copied from ba98.mpr
ba00.mpr:	2.00000	0.0%	Copied from ba99.mpr
ba01.mpr:	2.00000	0.0%	Copied from ba00.mpr

## **XII2FLAG** Database variable(xii2) activation flag

---

### **DESCRIPTION**

When this parameter is set to 1, the imputed variable for the Part XII.2 Tax Credit (Trusts) (idxii2) is included in the calculation of other refundable federal tax credits (imfortc). With a value of zero the variable is not included.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txcalc	Calculate federal income tax

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0	-- Federal Income Tax 1984
ba85.mpr:	0	-- Federal Income Tax 1985
ba86.mpr:	0	-- Federal Income Tax 1986
ba87.mpr:	0	-- Federal Income Tax 1987
ba88.mpr:	1	-- Federal Income Tax 1988 - Line 456
ba89.mpr:	1	-- Federal Income Tax 1989 - Line 456
ba90.mpr:	1	-- Federal Income Tax 1990 - Line 456
ba91.mpr:	1	-- Federal Income Tax 1991 - Line 456
ba92.mpr:	1	-- Federal Income Tax 1992 - Line 456
ba93.mpr:	1	-- Federal Income Tax 1993 - Line 456
ba94.mpr:	1	-- Federal Income Tax 1994 - Line 456
ba95.mpr:	1	-- Federal Income Tax 1995 - Line 456
ba96.mpr:	1	-- Federal Income Tax 1996 - Line 456
ba97.mpr:	1	-- Copied from ba96.mpr
ba98.mpr:	1	-- Copied from ba97.mpr
ba99.mpr:	1	-- Copied from ba98.mpr
ba00.mpr:	1	-- Copied from ba99.mpr
ba01.mpr:	1	-- Copied from ba00.mpr

**XTCOLS** X-tab desired print width

---

## DESCRIPTION

This control parameter, when activated by XTFLAG, specifies the width desired for table reports. It is used to improve the appearance of tables, but does not guarantee that the table will fit within the bounds specified. Please see the *SPSM User's Guide* for more information.

## **XTDBLFLAG** X-tab double precision activation flag

---

### **DESCRIPTION**

This control parameter, when set to 1 and activated by XTFLAG, specifies that calculations for table reports will be performed with double precision, otherwise single precision will be used. Please see the *SPSM User's Guide* for more information.

## **XTFLAG** X-tab facility activation flag

---

### **DESCRIPTION**

This control parameter activates the SPSM cross tabulation facility. The cross-tabulation facility allows the user to generate multidimensional tables of his or her own design. Please see the *SPSM User's Guide* for more information.

## **XTLINES** X-tab desired lines per page

---

### **DESCRIPTION**

This control parameter, when activated by XTFLAG, specifies the number of lines per page available on the user's output device. It is used to pack tables onto pages efficiently, but cannot be used to split tables with many lines across pages in a sensibly formatted fashion. Please see the *SPSM User's Guide* for more information.

## **XTSPEC** X-tab specification [string]

---

### **DESCRIPTION**

This control parameter, when activated by XTFLAG, specifies the tables requested by the user. As the syntax of table specification is rather complicated, please see the *SPSM User's Guide* for more information.

## DESCRIPTION

If the parameter PEROPT is set to 1 (for personal exemptions), each wholly dependent child under the age of 18 may be claimed for an exemption of this amount, subject to reductions based on the child's net income.

## CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	710.00	--	Federal Income Tax 1984 - Line 231
ba85.mpr:	710.00	0.0%	Federal Income Tax 1985 - Line 231
ba86.mpr:	710.00	0.0%	Federal Income Tax 1986 - Line 231
ba87.mpr:	560.00	-21.1%	Federal Income Tax 1987 - Line 231
ba88.mpr:	0.00	--	Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00	--	Not in effect
ba90.mpr:	0.00	--	Not in effect
ba91.mpr:	0.00	--	Not in effect
ba92.mpr:	0.00	--	Not in effect
ba93.mpr:	0.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using CPIM3=1.000

```

ba97.mpr:    0.00          --      Grown from ba96.mpr using
CPIM3=1.000
ba98.mpr:    0.00          --      Grown from ba97.mpr using
CPIM3=1.000
ba99.mpr:    0.00          --      Grown from ba98.mpr using
CPIM3=1.000
ba00.mpr:    0.00          --      Grown from ba99.mpr using
CPIM3=1.000
ba01.mpr:    0.00          --      Grown from ba00.mpr using
CPIM3=1.000

```

## **YXXM1**      Dependent child amount (1st child)

---

### **DESCRIPTION**

This parameter contains the child tax credit amount applied if the PEROPT flag is set to calculate via tax credits rather than by exemptions. This amount is \$388.00 for the first child.

### **CROSS REFERENCE**

<b>Function</b>	<b>Description</b>
txhstr	Compute family-related deductions or credits

### **VALUES**

<b>File/Year</b>	<b>Value</b>	<b>Growth Source</b>
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	388.00	-- Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	392.00	1.0% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	399.00	1.8% Federal Income Tax 1990 - Personal Amounts & Line 304

ba91.mpr:	406.00	1.8%	Federal Income Tax 1991 - Personal Amounts & Line 304
ba92.mpr:	417.00	2.7%	Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

**YCXM2**      Dependent child amount (2nd child)

---

**DESCRIPTION**

This parameter contains the child tax credit amount applied if the PEROPT flag is set to calculate via tax credits rather than by exemptions. This amount is \$388.00 for the second child.

**CROSS REFERENCE**

Function	Description
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	388.00	-- Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	392.00	1.0% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	399.00	1.8% Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	406.00	1.8% Federal Income Tax 1991 - Personal Amounts & Line 304
ba92.mpr:	417.00	2.7% Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	-- Grown from ba00.mpr using CPIM3=1.000

**YCXM3**      Dependent child amount (3rd ,etc.)

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## DESCRIPTION

This parameter contains the child tax credit amount applied if the PEROPT flag is set to calculate via tax credits rather than by exemptions. This amount is \$776.00 for the first child.

## CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.00	-- Not in effect
ba85.mpr:	0.00	-- Not in effect
ba86.mpr:	0.00	-- Not in effect
ba87.mpr:	0.00	-- Not in effect
ba88.mpr:	776.00	-- Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	784.00	1.0% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	798.00	1.8% Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	812.00	1.8% Federal Income Tax 1991 - Personal Amounts & Line 304
ba92.mpr:	834.00	2.7% Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.00	-- Not in effect
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	-- Grown from ba00.mpr using CPIM3=1.000

## DESCRIPTION

The rate at which the tax credit for children aged 0-17 is reduced by net income exceeding the turndown level (YCTCT). This parameter is used both when PEROPT is set to 1 (for personal exemptions) and when it is set to 2 for tax credits.

## CROSS REFERENCE

Function	Description
txhstr	Compute family-related deductions or credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	0.50000	-- Federal Income Tax 1984 - Line 231
ba85.mpr:	0.50000	0.0% Federal Income Tax 1985 - Line 231
ba86.mpr:	0.50000	0.0% Federal Income Tax 1986 - Line 231
ba87.mpr:	0.50000	0.0% Federal Income Tax 1987 - Line 231
ba88.mpr:	0.00000	-- Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00000	-- Not in effect
ba90.mpr:	0.00000	-- Not in effect
ba91.mpr:	0.00000	-- Not in effect
ba92.mpr:	0.00000	-- Not in effect
ba93.mpr:	0.00000	-- The Child Benefit White Paper, 1992
ba94.mpr:	0.00000	-- Not in effect
ba95.mpr:	0.00000	-- Not in effect
ba96.mpr:	0.00000	-- Copied from ba95.mpr
ba97.mpr:	0.00000	-- Copied from ba96.mpr
ba98.mpr:	0.00000	-- Copied from ba97.mpr

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ba99.mpr:    0.00000    --    Copied from ba98.mpr
ba00.mpr:    0.00000    --    Copied from ba99.mpr
ba01.mpr:    0.00000    --    Copied from ba00.mpr

```

**YCXMT**      Dependent child exemption/amount turndown level

---

**DESCRIPTION**

The level of net income above which the dependant exemption begins to be reduced for dependants under the age of 18. This parameter is used only if PEROPT is set to 1 (for personal exemptions).

**CROSS REFERENCE**

Function	Description
txhstr	Compute family-related deductions or credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	2540.00	-- Federal Income Tax 1984 - Line 231
ba85.mpr:	2720.00	7.1% Federal Income Tax 1985 - Line 231
ba86.mpr:	2760.00	1.5% Federal Income Tax 1986 - Line 231
ba87.mpr:	3100.00	12.3% Federal Income Tax 1987 - Line 231
ba88.mpr:	2500.00	-19.4% Federal Income Tax 1988 - Personal Amounts & Line 304
ba89.mpr:	2528.00	1.1% Federal Income Tax 1989 - Personal Amounts & Line 304
ba90.mpr:	2570.00	1.7% Federal Income Tax 1990 - Personal Amounts & Line 304
ba91.mpr:	2617.00	1.8% Federal Income Tax 1991 - Personal Amounts & Line 304

ba92.mpr:	2690.00	2.8%	Federal Income Tax 1992 - Personal Amounts & Line 304
ba93.mpr:	0.00	--	The Child Benefit White Paper, 1992
ba94.mpr:	0.00	--	Not in effect
ba95.mpr:	0.00	--	Not in effect
ba96.mpr:	0.00	--	Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	--	Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	--	Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	--	Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	--	Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	--	Grown from ba00.mpr using CPIM3=1.000

**YINDL**      Maximum interest and dividend income deduction

---

## DESCRIPTION

Interest and dividend income exclusive of carrying charges, and, optionally, taxable capital gains (depending upon the setting of the parameter CGIFLAG) are eligible to be claimed for the Interest and Dividend Income Deduction. This parameter determines the maximum possible deduction. If YINDL is set to 0, the value of the deduction is zero.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1000.00	-- Federal Income Tax 1984 - Schedule 4 & Line 238
ba85.mpr:	1000.00	0.0% Federal Income Tax 1985 - Schedule 4 & Line 238
ba86.mpr:	1000.00	0.0% Federal Income Tax 1986 - Schedule 4 & Line 238
ba87.mpr:	1000.00	0.0% Federal Income Tax 1987 - Schedule 4 & Line 238
ba88.mpr:	0.00	-- Federal Income Tax 1988 (Dropped)
ba89.mpr:	0.00	-- Not in effect
ba90.mpr:	0.00	-- Not in effect
ba91.mpr:	0.00	-- Not in effect
ba92.mpr:	0.00	-- Not in effect
ba93.mpr:	0.00	-- Not in effect
ba94.mpr:	0.00	-- Grown from ba93.mpr using CPIM3=1.000
ba95.mpr:	0.00	-- Not in effect
ba96.mpr:	0.00	-- Grown from ba95.mpr using CPIM3=1.000
ba97.mpr:	0.00	-- Grown from ba96.mpr using CPIM3=1.000
ba98.mpr:	0.00	-- Grown from ba97.mpr using CPIM3=1.000
ba99.mpr:	0.00	-- Grown from ba98.mpr using CPIM3=1.000
ba00.mpr:	0.00	-- Grown from ba99.mpr using CPIM3=1.000
ba01.mpr:	0.00	-- Grown from ba00.mpr using CPIM3=1.000

## YMPE

CPP/QPP maximum pensionable earnings

---

## DESCRIPTION

The yearly maximum employment earnings for calculating contributions to the CPP/QPP. Note that this is the sum of (a) the Basic CPP Exemption (CPPXM) and (b) maximum earnings subject to contribution as defined in the T1 tax form.

## CROSS REFERENCE

Function	Description
txinet	Compute net income

## VALUES

File/Year	Value	Growth	Source
ba84.mpr:	20800.00	--	Federal Income Tax 1984 - Line 202 & 203
ba85.mpr:	23400.00	12.5%	Federal Income Tax 1985 - Line 202 & 203
ba86.mpr:	25800.00	10.3%	Federal Income Tax 1986 - Line 202 & 203
ba87.mpr:	25900.00	0.4%	Federal Income Tax 1987 - Line 202 & 203
ba88.mpr:	26500.00	2.3%	Federal Income Tax 1988 - Line 308 & 310
ba89.mpr:	27700.00	4.5%	Federal Income Tax 1989 - Line 308 & 310
ba90.mpr:	28900.00	4.3%	Federal Income Tax 1990 - Line 308 & 310
ba91.mpr:	30500.00	5.5%	Federal Income Tax 1991 - Line 308 & 310
ba92.mpr:	32200.00	5.6%	Federal Income Tax 1992 - Line 308 & 310
ba93.mpr:	33400.00	3.7%	Federal Income Tax 1993 - Line 308 & 310
ba94.mpr:	34400.00	3.0%	Federal Income Tax 1994 - Line 308 & 310
ba95.mpr:	34900.00	1.5%	Federal Income Tax 1995, Line 308 & 310
ba96.mpr:	35400.00	1.4%	Revenue Canada Payroll Deduction Tables, 1996
ba97.mpr:	35800.00	1.1%	Finance Canada News Release, December 9, 1996
ba98.mpr:	35800.00	0.0%	Finance Canada News Release, December 9, 1996

ba99.mpr:	37088.80	3.6%	Grown from ba98.mpr using AIW=1.036
ba00.mpr:	38461.09	3.7%	Grown from ba99.mpr using AIW=1.037
ba01.mpr:	39922.61	3.8%	Grown from ba00.mpr using AIW=1.038

**YPNDL** Maximum pension income deduction/amount

---

**DESCRIPTION**

When YPNOPT is set to 1 (for personal exemptions), then this is the maximum dollar amount of pension income which may be claimed as a deduction.

**CROSS REFERENCE**

Function	Description
txitax	Compute taxable income and individual credits

**VALUES**

File/Year	Value	Growth Source
ba84.mpr:	1000.00	-- Federal Income Tax 1984 - Line 240
ba85.mpr:	1000.00	0.0% Federal Income Tax 1985 - Line 240
ba86.mpr:	1000.00	0.0% Federal Income Tax 1986 - Line 240
ba87.mpr:	1000.00	0.0% Federal Income Tax 1987 - Line 240
ba88.mpr:	1000.00	0.0% Federal Income Tax 1988 - Line 314
ba89.mpr:	1000.00	0.0% Federal Income Tax 1989 - Line 314
ba90.mpr:	1000.00	0.0% Federal Income Tax 1990 - Line 314

ba91.mpr:	1000.00	0.0%	Federal Income Tax 1991 - Line 314
ba92.mpr:	1000.00	0.0%	Federal Income Tax 1992 - Line 314
ba93.mpr:	1000.00	0.0%	Federal Income Tax 1993 - Line 314
ba94.mpr:	1000.00	0.0%	Federal Income Tax 1994 - Line 314
ba95.mpr:	1000.00	0.0%	Federal Income Tax 1995 - Line 314
ba96.mpr:	1000.00	0.0%	Federal Income Tax 1996 - Line 314
ba97.mpr:	1000.00	0.0%	Grown from ba96.mpr using NONE=1.0000
ba98.mpr:	1000.00	0.0%	Grown from ba97.mpr using NONE=1.0000
ba99.mpr:	1000.00	0.0%	Grown from ba98.mpr using NONE=1.0000
ba00.mpr:	1000.00	0.0%	Grown from ba99.mpr using NONE=1.0000
ba01.mpr:	0.00	--	Federal Budget 1997

**YPNOPT** Pension income deduction/credit option [1=deduction,2=credit]

---

## DESCRIPTION

This parameter controls the tax treatment of the Pension Income Deduction. With a value of 1, the Pension Income Deduction is treated as a deduction from net income and with a value of 2, it is treated as a tax credit.

## CROSS REFERENCE

Function	Description
txitax	Compute taxable income and individual credits

## VALUES

File/Year	Value	Growth Source
ba84.mpr:	1	-- OPTION
ba85.mpr:	1	-- OPTION
ba86.mpr:	1	-- OPTION
ba87.mpr:	1	-- OPTION
ba88.mpr:	2	-- OPTION
ba89.mpr:	2	-- OPTION
ba90.mpr:	2	-- OPTION
ba91.mpr:	2	-- OPTION
ba92.mpr:	2	-- OPTION
ba93.mpr:	2	-- OPTION
ba94.mpr:	2	-- OPTION
ba95.mpr:	2	-- OPTION
ba96.mpr:	2	-- Copied from ba95.mpr
ba97.mpr:	2	-- Copied from ba96.mpr
ba98.mpr:	2	-- Copied from ba97.mpr
ba99.mpr:	2	-- Copied from ba98.mpr
ba00.mpr:	2	-- Copied from ba99.mpr
ba01.mpr:	2	-- Copied from ba00.mpr