



SPSD/M 

Release 8.1 Update

This guide is designed to provide SSPD/M users with new information relating to the release of Version 8.1 algorithms and software.



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WARNING

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

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Overview

This document outlines the modifications that the SPSPD/M has undergone subsequent to the version 8.0 release. This current release is called version 8.1 and users will note that the chapter headings in this Addendum correspond to guides in the manuals.

Users experiencing difficulties updating their black-box or glass-box applications to version 8.1 should contact Statistics Canada at (613) 951-3774.

This guide gives instructions pertaining to the installation of the SPSPD/M on your system. The SPSPD/M program and database files are stored in a compressed format. This means that the files are decompressed as part of the installation process. Be patient, installation time could be up to one-half hour.

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

RELATIONSHIP TO EXISTING DOCUMENTATION

This Addendum is a guide to the changes in SPSPD/M software between 8.0 and 8.1. This Addendum is intended to be used in conjunction with the other SPSPD/M Guides included as part of the 8.1 release. The information in this Addendum supersedes the information in the documentation released with version 8.0.

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

SUMMARY OF MAJOR CHANGES

DATABASE and GROWTH

- Projected parameter and weight files for 2004 and 2005 have been added
- The most recent demographic projections are incorporated in the weight files
- The most recent economic growth projections are incorporated into the parameter files

TAX/TRANSFER ALGORITHMS AND PARAMETERS

- Parameter files and algorithms updated with EI changes (HRDC September 28, 2000).
- New series of parameter files allows modeling of October Economic Statement
- Net income redefined in Quebec (Bug fix)
- Parameter files updated reflecting the Ontario Economic Update
- Parameter files updated reflecting Alberta's press release (January 3, 2001)

LEGISLATIVE CHANGES MODELED

The changes in tax transfer legislation that have been incorporated into the SPSPD/M

8.1 are detailed in this section.

Federal Changes

Economic Statement and Budget Update, October 18, 2000

Changes Modeled

- Capital gains inclusion rate reduced from two thirds to one-half effective October 18, 2000.
- The Canada Child Benefit Supplement maximum increased by \$100 per child on July 1, 2001.
- The family income threshold at which the Canada Child Tax Benefit Supplement is fully phased out and the Canada Child Tax Benefit base benefits begin to be phased out is increased to \$35,000 in July 2001. This amount is indexed thereafter.
- The Relief for Heating Expenses of \$250 for families or \$125 for individuals who are eligible for the Goods and Services Tax Credit in 2001.
- Starting in 2001, the individual surtax is eliminated.
- Starting in 2001, EI premiums dropped from \$2.40 per \$100 of insurable earnings to \$2.25
- Changes to the federal tax table for 2001.
- The CPP/QPP deduction for self-employed workers was implemented in the calculation of federal tax credits and deductions.

Proposed Changes to Employment Insurance Legislation (HRDC News Release September 28, 2000)

Changes Modeled

- Elimination the Intensity Rule for 2001. All claimants now go back to receiving at least 55% of their maximum insurable earnings.
- First time claimants exempted from Benefit Repayment (Clawback) Provision in 2000.
- Adjustment of the benefit repayment threshold for 2001. It is set at one level of net income (\$48,750) and the repayment rate is fixed at 30%.
- Exempt special benefits (sickness, maternity and parental) from benefit repayment in 2000.

COMTAX

Improvement

- The growth routines in the COMTAX model were modified to repair a minor bug. This change is largely transparent to users and results in a very minor change to some of the rates in the commodity tax parameters produced by COMTAX.

PRINTED DOCUMENTATION

Version 8.1 is being shipped with all of its guides in electronic format. All guides can be accessed on-line using the included windows help file. The directory "/Doc" on the CD-ROM contains a printable version of all Guides for those users who wish printed versions of the other guides. These are PDF files and can be read on-line or printed using the Adobe Acrobat reader. The Adobe Acrobat reader can be installed

from the /Doc directory on the CD-ROM. The self-extracting installation programs are called ar32e30.exe.

Once you have installed Adobe Acrobat on your system you can simply navigate to the \Doc directory on the CD-ROM using the File Manager or Explorer. Find the guide you wish to view or print and double-click it. Adobe will start up and open the file you selected.

Installation Guide

Release 8.1 is disseminated on one CD-ROM or a demonstration version can be downloaded from the Internet World Wide Web. The CD-ROM contains information for both the SPSD/M 8.1 as well as for the on-line documentation.

Prior to installation of Release 8.1 it is **strongly** recommended that you either remove any existing \spsm directory from your system or rename it to \spsm80. If you wish to keep running the old version of SPSM, you should also rename the \spsd directory to \spsd80. SPSD/M 8.1 should be installed in new \spsm and \spsd directories. Version 8.1 has a \spsm directory structure that allows for ONLY a 32-bit operating system such as Windows NT or Windows 95/98. The executable files are placed in the \spsm\win32 directory.

Install the SPSD/M 8.1 CD-ROM using the same general procedure described in the Installation Guide. Please read the entire installation guide and follow the instructions that apply to your system and the version of the model that you wish to install. The packages contained on the CD-ROM supersede the contents of the 8.0 package and upon installation will overwrite the 8.0 files if left in the default directory. The install.exe program on the CD-ROM should be run to perform the installation of the new version of the model.

Directory names may now be longer than 8 characters as the install.exe program has been converted to a 32-bit environment.

VERSION 8.1 PACKAGE CONTENTS

This section describes each package in the installation kit. The SPSD/M version 8.1 installation kit contains the following packages:

Package Name	Function	Directory
SPSM	The package contains all the executable programs and language-specific dialogue files. It also contains a directory of example control parameter include files described in the SPSD/M manuals.	\spsm
SPSD (5%)	This package contains the 5% sub-sample demographic weight files for the years 1984 through 2005.	\spsd

PARAMETERS	This package contains the control, database adjustment, and tax/transfer parameter files. Also included is the factors.txt file that contains the growth factors used to statically age the SPSPD.	\spsd
GLASS_BOX	This package includes all necessary files, including template files for standard and alternate algorithms, for the 'glass box' user. Please see the <i>Programmer's Guide</i> for information on using SPSM in 'glass box' mode.	\spsm
SPSPD(100%)	This package contains demographic weight files for 1984 through 2005.	\spsd
HELP	This package contains on-line documentation. This documentation will only work under Windows NT or Windows 95/98.	\spsm

ON-LINE DOCUMENTATION INSTALLATION

The SPSPD/M documentation is now installed as a package within the main SPSPD/M installation. The documentation will ONLY work for Windows NT or Windows 95/98. The English version of the help file is called spsm.e.hlp and found in the spsm folder. Use the help facilities by navigating to the proper directory (e.g. by using the Explorer) and double clicking on the spsm.e.hlp file.

User's Guide

There were no changes in this release.

Tools User's Guide

There were no changes in this release.

Programmer's Guide

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

Algorithm Guide

The following section titled "Overview of algorithm changes" provides a list of the major changes organized by level of government and tax/transfer program. The following sections present the changes organized by the C++ language functions which were required to implement the programs. (A change in tax/transfer legislation may require changes to multiple functions.)

Note that the conversion from the C language to C++ has meant that the headers of

all the files have changed and that the glass box code is now contained in *.cpp files.

OVERVIEW OF ALGORITHM CHANGES

Federal

The CPP/QPP deduction for self-employed workers was implemented.

The Employment Insurance benefit repayment code was redesigned.

The Relief for Heating Expenses was implemented.

Provincial

The CPP/QPP deduction for self-employed workers was added to all the provinces with the exception of Quebec.

A fix was made to the calculation of the Quebec Family Allowance Tax Credit to reflect the change in the concept of family net income.

A fix was made to the treatment of social program benefits (social assistance, GIS and SPA) in the calculation of Quebec provincial taxes.

CHANGES BY FUNCTION

cceopt zero CCE for young kids if optimal

The methodology for calculating the family supplement for EI was modified.

memo1 Compute memo items for reporting

The Relief for Heating Expenses (imheatrl) was added to Federal Other Government Income (imfoth).

txalta Compute provincial taxes for Alberta

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txbc Compute provincial taxes for B.C.

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txcalc Compute federal income tax

The parameter MEDRTD was replaced with a calculation for the income turndown level for the medical expenses supplement. The income turndown is equal to the sum of the basic amount, spousal amount and the basic disability tax credit amount.

The CPP/QPP deduction for self-employed workers is now included in the value of the tax credits that can be transferred.

txfstc Compute federal sales tax credit

The Relief for Heating Expenses (imheatrl) introduced in the Budget Update is now modelled.

txhstr Compute family-related deductions or credits

There was a change in the way that the basic personal tax credit supplement (imbtcsc) is calculated.

txinet Compute net income

The benefit repayment calculation is adjusted to reflect the proposed changes to the Employment Insurance Legislation. Starting in 2001, EI special benefits (sickness, maternity and parental) are exempt from benefit repayment. First time claimants are also exempt from benefit repayment.

The benefit repayment calculation for current and previous years was enhanced to properly model the repayment of benefits when both regular and special benefits were received. Parental benefits are now treated as special benefits.

The CPP/QPP deduction for self-employed workers was implemented in the calculation of federal tax credits and deductions.

txman Compute provincial taxes for Manitoba

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txnb Compute provincial taxes for New Brunswick

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txnfld Compute provincial taxes for Newfoundland

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txns Compute provincial taxes for Nova Scotia

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txont Compute provincial taxes for Ontario

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txpei **Compute provincial taxes for P.E.I.**

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

txqcalc **Compute income tax (Quebec)**

The family net income concept used in the calculation of the Quebec Family Allowance Tax Credit has been implemented.

The inclusion of social program benefits in the income test for certain tax credits and rebates have been implemented to reflect Quebec tax forms.

txqhstr **Compute family-related deductions or credits (Quebec)**

The application of social program benefits in the inclusion of dependant's net income has been implemented with new flags. The parameter QDEPNIFG was replaced with QSPBFLAG. When QSPBFLAG is 0, social assistance benefits and net federal supplements (guaranteed income supplements and spouse's allowances) are included in the calculation of dependant's net income.

txqinet **Compute net income (Quebec)**

The application of social program benefits in the inclusion of net income has been implemented to reflect the Quebec tax forms. When QSPBFLAG is 1, social assistance, guaranteed income supplements and spouse's allowances are included in total income.

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

The application of social program benefits in the income concepts used to determine Quebec provincial tax credits has been implemented to reflect the Quebec tax forms. The deduction of social program benefits from net income has been implemented to properly reflect the Quebec tax forms. When QNFSDED is 1, the net federal supplements (guaranteed income supplements and spouse's allowances) are deducted from net income. When QSADED is 1, social assistance benefits are deducted from net income.

txsask **Compute provincial taxes for Saskatchewan**

The CPP/QPP deduction for self-employed workers was implemented in the calculation of provincial tax credits and deductions.

ui **Compute UI benefits**

The method of calculating the family supplement was changed. There are now two different methods for calculating the family supplement – the first uses the child tax benefit whereas the second uses the previous year’s income and lookup tables.

See UIEIFSFLG for more information of the family supplement.

Parameter Guide

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

CONTROL PARAMETERS

No additions or deletions in this release.

ADJUSTMENT PARAMETERS

No additions or deletions in this release.

TAX/TRANSFER PARAMETERS

CPPSEDEDFLG: CPP/QPP Contribution Deduction for Self-employed Earnings Flag

When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person’s contributions to the CPP/QPP in regards to their self employment earnings are treated as an exemption (imcppse) and is added to imdedff. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

CPPSEDFRC: CPP/QPP Contribution Deduction Fraction for Self-employed Earnings

When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person’s contributions to the CPP/QPP in regards to their self employment earnings are treated as an exemption (imcppse) and is added to imdedff. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

HEATFAM: Federal Relief for Heating Expenses for Families

This is the amount a qualifying person who lives with a spouse or child would receive for the relief of heating expenses (imheatrl). It is calculated when HEATRLFLG is turned on

See HEATRLFLG for more information.

HEATRLFLG: Federal Relief for Heating Expenses Activation Flag

When HEATRLFLG is turned on, persons will receive a transfer from the federal government for the relief of heating expenses (imheatrl). In order to receive it, a person has to have received a GST credit (imfstc). Qualifying persons who live with a spouse or children receive HEATFAM and others receive HEATSNG.

Note that, as indicated in the federal economic statement 2000, in order to receive a check in 2001 a person had to qualify for the GST credit in January 2001 or June 2000. In the SPSM this is the modeled GST credit for 2000 (we assume that the entire check is given in June), based on 1999 income. In order to simplify the code, we used receipt of the 2001 GST credit as a proxy for receipt of the 2000 GST credit. Given the fact that there were no change in rules governing the GST credit in these two years, this should have a small effect.

HEATSNG: Federal Relief for Heating Expenses for Singles

This is the amount a qualifying single person with no children would receive for the relief of heating expenses (imheatrl). It is calculated when HEATRLFLG is turned on

See HEATRLFLG for more information.

***MEDRTD: Turndown Level for Medical Expense Supplement**

This parameter was removed. The turndown income level for the Medical Expense Supplement is now calculated as the sum of the basic personal amount (BXM), the spousal amount (MXM), and the basic disability tax credit amount (MAXDX).

***QDEPNIFG: Quebec include SA, etc. in dependant's net income**

This parameter was removed. The inclusion of social assistance benefits and net federal supplements (GIS and SPA) in dependant's net income are now handled by the flag QSPBFLAG.

QFAMNETI: Quebec Family Allowance Tax Credit Net Income Concept Flag

This parameter defines the income definition to be used in the calculation of Quebec family allowance tax credit (imqfatc).

When assigned to 0, the income test is based on the net income of the individual and the net income of the spouse, if applicable. When assigned to 1, the net income is based on line 220 of the tax form and has the same calculation regardless of which form, general or simplified, was completed. The new concept of net income is calculated as total income less contributions paid to an RPP, contributions paid to an RRSP and contributions to CPP/QPP by self-employed workers, if applicable. Beginning in 1998, this is the net income concept to be used to determine net family income. The flag is set to 1 beginning in 1999, since the calculation for the Quebec family allowance tax credit is based on previous year's income.

QNFSDDED: Quebec Net Federal Supplement Deduction Flag

This parameter denotes the application of net federal supplements (guaranteed income supplements (imigis) and spousal allowances (imispa)) in the calculation of taxable income for Quebec provincial taxes. When this parameter is assigned to 1, the net federal supplements are added to the total deductions from net income (imqdedfn). Under the simplified tax system, when this parameter is assigned to 1, the net federal supplements are deducted from net income in the calculation of taxable income. When this parameter is 0, the net federal supplements are not

deducted from net income (imqinet). This represents a change to the Quebec Income Tax forms in 1994.

QSADED: Quebec Social Assistance Deduction Flag

This parameter denotes the application of social assistance benefits (imisa) in the calculation of taxable income for Quebec provincial taxes. When this parameter is assigned to 1, the social assistance benefits are added to the total deductions from net income (imqdedfn). Under the simplified tax system, when this parameter is assigned to 1, the social assistance benefits are deducted from net income in the calculation of taxable income. When this parameter is 0, the social assistance benefits are not deducted from net income (imqinet). This represents a change to the Quebec Income Tax forms in 1994 and 1998.

QSPBFLAG: Quebec Social Program Benefits Inclusion Flag

This parameter denotes the application social program benefits, namely social assistance benefits (imisa) and net federal supplements (guaranteed income supplements (imigis) and spousal allowances (imispa)), in the calculation of net income (imqinet) for Quebec provincial taxes. When this parameter is assigned to 1, social assistance benefits and net federal supplements are added to total income (imqitot). When this parameter is 0, social assistance benefits and net federal supplements are not added to total income. This represents a change to the Quebec Income Tax forms in 1994.

UIEIFS1: Max fam supplement 1 child (EI only)

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with one child. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

UIEIFS2: Max fam supplement 2 children (EI only)

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with two children. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

UIEIFS3: Max fam supplement 3+ children (EI only)

When UIEIFSOPT is set to 2, this is the base amount of the family supplement for families with three or more children. The amount depends on the family's previous

year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

UIEIFSOPT: UI EI calculate family supplement option (EI only)

There are two methods of calculating the Family Supplement. When UIEIFSOPT is set to 1, then family supplement is directly tied into the Canada Child Tax Benefit (imfcben). Families which are eligible for the Child Tax Benefit receive the weekly amount of the benefit in addition to their regular Employment Insurance.

When UIEIFSOPT is set to 2, the family supplement is calculated independently of the child tax benefit.

See UIEIFSFLG for a more complete description of the family supplement.

This parameter applies only if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

UIEIFSTOPUP: Max fam supplement top up for more than 3 kids (EI only)

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child over and above the first three. The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

UIEIFSYNG: Max fam supplement top up for young children (EI only)

When UIEIFSOPT is set to 2, the base amount of the family supplement is increased by this amount for each child under the age of seven (imuiydeps). The amount depends on the family's previous year's net income.

For more information on the family supplement, see UIEIFSFLG.

This parameter only applies if UIEIOPT is set to 2 (December 1995 reform implemented in 1997).

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

When EIOPT is equal to 2, then there are two options for calculating the EI benefit recovery (clawback).

When UIEIREPOPT is set to 1, the benefit recovery depends on previous receipt of

UI. For persons who had more than UIEINRT weeks of past EI receipt (ubeiwpd): their recovery was equal to the lesser of :

UIEIBRP * their benefits
and
UIEIRPR * (their net income (iminet) – UIBRA).

For the rest of the population, and for persons with maternity, sickness, and parental benefits, the recovery was equal to the lesser of:

UIEIBRP * their benefits
and
UIEIRPR * (their net income (iminet) – UIBRANR).

When UIEIREPOPT is set to 2, persons receiving maternity, sickness, and parental benefits are exempt from the benefit recovery. First time claimants of EI are also exempt. The rest of EI claimants all have the same rules. Their recovery is equal to UIEIRPR times the lesser of their benefits and the amount by which their net income (iminet) exceeds UIBRANR.

Variable Guide

This section includes descriptions of all new variables introduced in version 8.1. Variables which have been deleted, or whose interpretations have changed, are also described and are identified in this section by a preceding asterisk.

ALPHABETICAL LISTING OF VARIABLES

imcppse: CPP/QPP contributions deduction for self-employed

This is the value of the exemption for CPP/QPP contribution for persons with earnings from self-employment. When CPPSEDEDFLG is turned on, a fraction (CPPSEDFRC) of a person's contributions to the CPP/QPP in regards to their self employment earnings are treated as an exemption and added to imdedfff. The rest, along with the contributions on wages and salaries, can still be claimed as a tax credit (imcppctc).

imheatrl: Federal relief for heating expenses

When HEATRLFLG is turned on, persons will receive a transfer from the federal government for the relief of heating expenses (imheatrl). In order to receive it, a person has to have received a GST credit (imfstc). Qualifying persons who live with a spouse or children receive HEATFAM and others receive HEATSNG.

Note that, as indicated in the federal economic statement 2000, in order to receive a

check in 2001 a person had to qualify for the GST credit in January 2001 or June 2000. In the SPSM this is the modeled GST credit for 2000 (we assume that the entire check is given in June), based on 1999 income. In order to simplify the code, we used receipt of the 2001 GST credit as a proxy for receipt of the 2000 GST credit. Given the fact that there were no change in rules governing the GST credit in these two years, this should have a small effect.

imuiydeps: Number of dependants under 7 for family supplement (EI only)

When UIEIFSFLG is set to 1 and UIEIFSOPT is set to 2, this variable represents the number of children under the age of seven in the nuclear family.

This variable is valid only if UIEIOPT is set to 2 and UIEIFSOPT is set to 2.

Growth and Validation Guide

WEIGHT FILE UPDATES

New demographic projections were used to revise the weight files for 2000 up to 2003. New weight files were produced for 2004 and 2005. For the years 2000 to 2005, the unemployment and employment to population ratios were assumed to remain the same as in 1999.

GROWTH UPDATES

The database growth parameters were recalculated for the 8.1 release. From 1984 to 1999, growth parameters were adjusted to reflect the growth rates in the System of National Accounts. These adjustments were done provincially. Canada and Quebec Pension Plan benefits were adjusted using data from Human Resources Development Canada and reflect growth rates by age of recipient.

For 2000 and later, the growth rates of the income parameters reflect forecasted personal income. This growth rate is national and comes from an average of private sector forecasts and are the same estimates as used by the Department of Finance in preparing its October Economic Statement.

The growth methodology for expenditures has changed. The distribution of expenditures is now held constant and all expenditures are grown using GDP. For 2000 and later, the growth in GDP is national and comes from an average of private sector forecasts.

Model parameter projection, which occurs when no official estimate is available, was done using Average Industrial Wage and the Consumer Price Index. For 2001, CPI inflation was set to 2.5%. For later years, an average of private sector forecasts was used.

Online Documentation

The SPSD/M online documentation provides quick access to the full Documentation Guides. These online guides will only work Microsoft Windows 95/98 or Windows NT.

The installation is now done as a package within the main SPSD/M installation. It will result in a file spsme.hlp in the main spsm folder. In order to use the help facility, navigate to the folder and run the file (e.g. using Explorer). You can navigate within the documentation in several ways: you can examine the index, use a full text search to identify which topics contain a given word or phrase or navigate using the hierarchical structure. A help file on using the online documentation is included and can be accessed from the application's help menu.

This product is similar to the standard windows help system and a full text search is supported. If you are having any problems using the online documentation please contact us at (613) 951-3774.

Database Creation Guide

The database is the same as that of version 8.0. Two major adjustments were made to improve consistency with published data: the wages and salaries distribution and the population at December 31.